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ABSTRACT

The commission's findings indicate that Connecticut's present system of school finance is inherently inequitable. Because educational expenditures rely primarily on local wealth, Connecticut towns differ in their ability to support education and to provide equal educational opportunity for all students. In order to increase equality of educational opportunity, the commission recommends that the State assume a substantially increased share of educational costs. Basic features of the plan include a State guarantee of a minimum property tax base per pupil; increased State support for urban, vocational, and special education; the continuance of a State grant of $250 per pupil in average daily membership; and the expansion of existing property tax relief programs to provide greater coverage for low income groups. The appendixes contain simulations of the effects of the school finance reform on State aid, school expenditures, and school tax rates on a town or school district basis. Other tables compare differences in wealth among towns and in school expenditures between districts. (Author/DN)

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Financing Connecticut's Schools

Final Report of the Commission to Study School Finance and Equal Educational Opportunity

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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FINANCING CONNECTICUT'S SCHOOLS

Final Report of the Commission to Study
School Finance and Equal Educational Opportunity

January 1975

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January 15, 1975

Governor Ella T. Grasso
The Members of the Connecticut General Assembly
State Capitol
Hartford, Connecticut 06115

Dear Governor and Legislators:

In 1973 the General Assembly recognized the necessity to study in depth the method of financing public school education in Connecticut and established the Commission to Study School Finance and Equal Educational Opportunity. In establishing the Commission, the Legislature anticipated the need to ensure an equal educational opportunity for all children in Connecticut.

Accordingly, this Commission has worked assiduously for nearly a year and a half and is pleased today to present a plan of action for dealing with the urgent problem of equalizing educational opportunity. As Co-chairmen we appreciate the dedication of the members of this Commission in accepting this responsible job and thank them for their tireless energy, their careful analysis of the problems at hand, their willing spirit of cooperation, and their deep concern for the educational welfare of Connecticut's children.

We are greatly indebted to our consultants, Professors Donna E. Shalala and Mary Frase Williams of Teachers College, Columbia University and their staff for giving us both excellent leadership and excellent data upon which to base our decisions and for their forbearance in dealing with the frailties of our Commission. We give our deep thanks and appreciation to Mrs. Barbara Reimers, our executive director, whose able, constant, and willing assistance made her invaluable to the Commission.

Today is a milestone for the Commission, and we present to the General Assembly our final report. This report is the result of extensive research and analysis by numerous specialists in the area of school finance. We offer it to the people of Connecticut with the hope that it will provide a springboard for a full and open discussion of how Connecticut schools ought to be financed.

Sincerely yours,

Ruth B. Isaacs

Howard M. Kleinhoff

Lawrence J. DeNardis

Co-Chairmen

SUMMARY OF RECOMMENDATIONS

In 1973 the Connecticut General Assembly created the Commission to Study School Finance and Equality of Educational Opportunity. The Commission's mandate was extended in 1974.

This Commission set forth its principles in a proposed Educational Policy Act:

> It is the policy of the State of Connecticut that education is a fundamental interest and that each child has a right to, and shall be offered an education according to the child's abilities and needs. Further, it is the responsibility of the state to ensure that no child is denied such an education as a result of inadequate tax resources in the child's school district. The quality of education in every school district shall be related directly to the taxable wealth of the state as a whole and shall not be limited to the taxable wealth of a municipality.
>
> Education is a state responsibility, and the local or regional board of education, consonant with state statutes and regulations, shall offer an equitable educational program to each child.

Consistent with these goals and our charge from the legislature, we are recommending a new program which will provide a more equitable system of state aid to every Connecticut school system, based on financial and educational needs.

In the process of developing our recommendations, we solicited public testimony, conducted a public opinion survey, and worked with some of the country's leading experts on school finance, taxation and educational governance.

As a result of our study we conclude that:

Connecticut's present system of school finance is inherently inequitable. Because educational expenditures rely primarily on local wealth, Connecticut towns differ in their ability to support education. That differential capacity affects the quality of education in local communities. For this reason, Connecticut is not providing equal educational opportunity for all its children, a principle strongly endorsed by the people of the state. In order to increase equality of educational opportunity, the state must assume a substantially increased share of educational costs.

Our recommendations were arrived at after months of study, analysis, and discussion to fulfill our commitment to provide equality of educational opportunity for all Connecticut children.

Impact of the New Program

The Commission undertook a computer simulation for the 1972 - 73 year, the last year for which figures were available. It was determined that if the entire new program had been implemented in that year:

1. The state of Connecticut's share of total education costs would have increased from 29% to 42%. The national average for the state's share in 1972 - 73 was about 41 percent.
2. The school expenditure gap between the property - wealthiest and property -

poorest towns would have been greatly reduced.

3. There would have been a substantial reduction in the tax rate of many property - poor towns.
4. The average town would have increased its expenditures by $145 per pupil due to additional state aid. Map 1 reveals the distribution of the expenditure increases by town.

The New Program

On Financing Schools

We recommend:

That Connecticut guarantee a minimum property tax base per pupil in all towns of the state for the support of public schools.

That this statewide guaranteed tax base (GTB) be established at the 75th percentile of all Connecticut towns.

That the state grant of $250 per pupil in average daily membership (ADM) be continued.

That Connecticut institute a program of urban education aid to help meet the greater needs and costs of providing educational services in the state's largest cities.

On the Education of Children with Special Needs

We recommend:

That state funding for programs educating disadvantaged children be increased.

That the state assume a greater share of the cost of special education programs.

On Implementation

We recommend:

That the total program be fully implemented as soon as possible in order to guarantee equal educational opportunity for Connecticut children.

That the State Department of Education's capabilities for data collection and analysis be greatly strengthened to facilitate implementation of these recommendations.

On Tax Reform

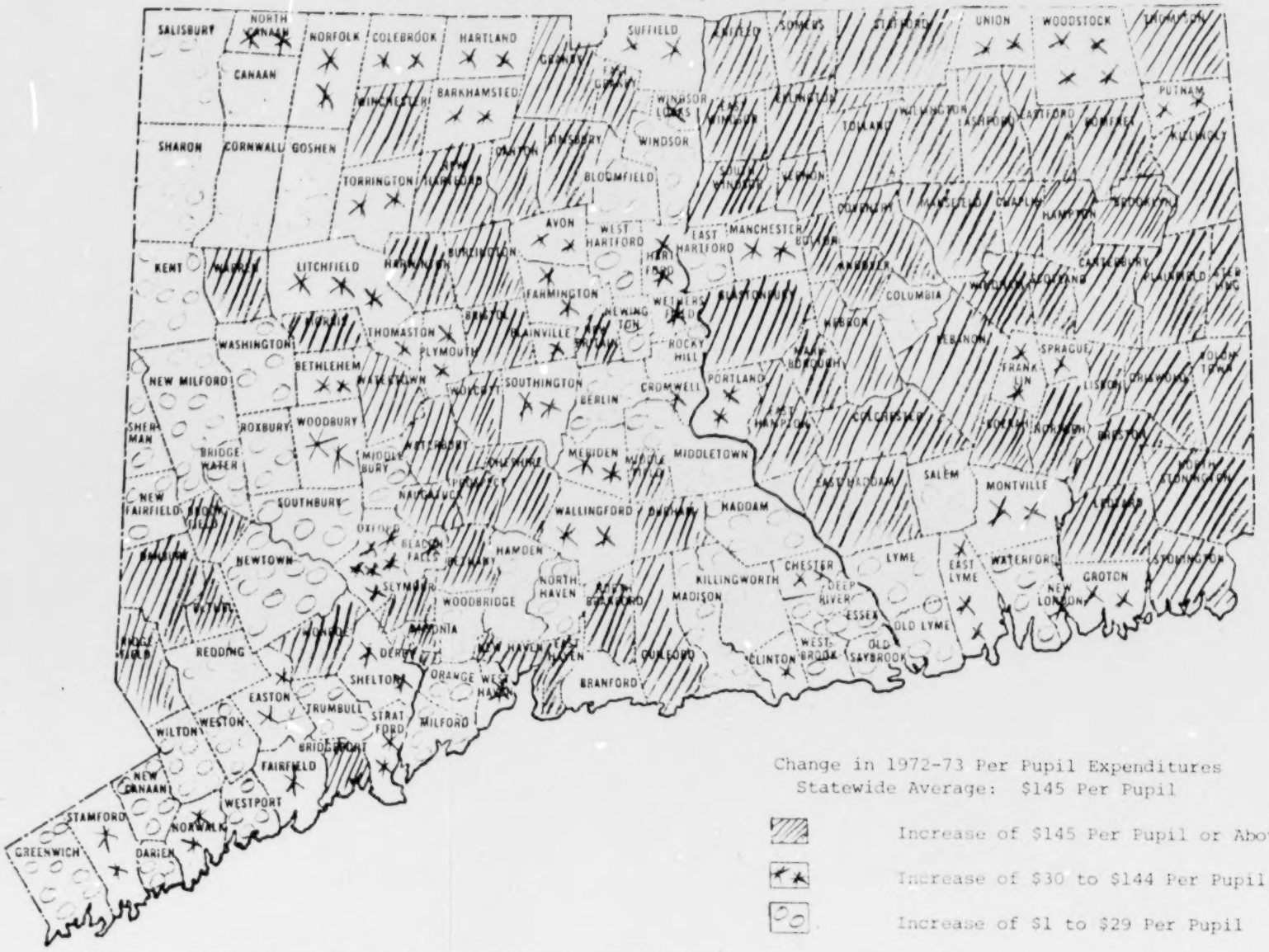
We recommend:

That a State Board of Property Tax Equalization and Assessment be established to insure comparability of local property assessments throughout the state for the purpose of administering state grants for schools.

That the existing property tax relief programs be expanded to provide greater

Map 1

Simulated Impact of Commission's Recommendations On
1972-73 Current Operating Expenditures



Change in 1972-73 Per Pupil Expenditures
Statewide Average: $145 Per Pupil

- Increase of $145 Per Pupil or Above
- Increase of $30 to $144 Per Pupil
- Increase of $1 to $29 Per Pupil

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

coverage for low income groups.

That Connecticut re-examine and consider changes in its state - local tax structure.

On Areas That Need Further Study

We recommend:

That the state develop a comprehensive master plan and provide more adequate and equitable funding of career and vocational education programs in the elementary and secondary schools in the state.

That legislation requiring that towns devote all state education aid to educational purposes be considered.

That further study of the state role in funding capital school construction be undertaken.

That a new formula for state funding for school transportation costs be developed.

That cost - of - living indices be developed which could be incorporated into the state aid program for education.

That a general program of state equalization aid for non-educational services be considered to help offset differences in property wealth among towns.

That the correlation between educational expenditures and educational quality be examined.

That the legislature consider the need to fund bilingual programs and to replace funds lost by some towns due to changes in Title I of the Elementary and Secondary Education Act.

INTRODUCTION

The structure of public school finance in the United States has been remarkably stable since the early 1900's. The bulk of local educational funds has come from local property taxes, but states have supplemented these local funds with a variety of categorical and general aid grants and the federal government has provided limited aid.

During the 1972 - 73 school year, local school districts provided about 51 percent of the funds for education expenditure. States provided about 41 percent and the federal government 8 percent. The exact proportions differ from state to state.[1] In Connecticut 68 percent of education monies came from local sources, 29 percent from the state and 3 percent from the federal government.[2]

This structure of school finance has produced great inequities in educational expenditures within states. The cause of the inequities is the unequal distribution of property wealth per pupil among school districts. The result has been that districts with high property wealth have been able to spend large sums on education at a lower than average tax rate. School districts with low property wealth have been forced to accept less than average expenditure levels, even with a higher than average tax rate. In short, school expenditures have varied directly with the property wealth of local school districts.

The inequities in such a structure of school finance were recognized early in this century. By 1974, most states (45) utilized one of the state education aid programs (Foundation Plan, Percentage Equalizing, Guaranteed Tax Base, or Full State Assumption)[3] whose intent is to offset differences in local ability to finance schools at least in part. Only five states, of which Connecticut was one, continued to rely on a flat grant system to distribute general education aid to towns. Under such a system, each town receives the same amount of aid per pupil, irrespective of the local district's ability to finance education locally from its property tax revenues. In addition, of the flat grant states, the state of Connecticut's share of total education costs is lowest.

In most cases, even the states which have attempted to achieve greater equity in school financing have only been partially successful. This led to the newest development in the efforts to reform school finance — legal suits challenging the constitutionality of school finance structures. The legal arguments in these cases have been based in part on the 1954 case of *Brown* v. *Board of Education*. In that decision, the justices of the United States Supreme Court characterized education as "perhaps the most important function of state and local governments" and therefore

1. National Education Association, Estimates of School Statistics, 1972 - 73, Washington: 1972.
2. Connecticut Public Expenditure Council, Inc., News Release, January 28, 1974.
3. See the Interim Report of this Commission for a description of each of these alternatives.

an appropriate area for judicial enforcement of equal protection.

Basing their arguments on the constitutional doctrines of "fundamental interest" and "suspect classification," legal activists in the late 1960's argued that a school finance arrangement which linked local school expenditures to local property wealth violated the "equal protection clause" of the Fourteenth Amendment of the United States Constitution. These arguments first met with success in August, 1971, in the landmark case of *Serrano* v. *Priest*.

In the *Serrano* decision, the California Supreme Court ruled that education was a fundamental interest and:

> (The California) funding scheme invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors.

Other cases followed in Minnesota, New Jersey, Texas and Michigan. All adopted the *Serrano* rationale and its standard of "fiscal neutrality": **that the quality of a child's education cannot be a function of the wealth of the local school district, only of the wealth of the state as a whole.**[4]

In March, 1973, however, the United States Supreme Court dealt a blow of significant proportions to the whirlwind of activity in school finance litigation. In the case of *San Antonio Independent School District* v. *Rodriguez* the court ruled that education was not a fundamental interest under the federal constitution and reversed the lower court decision that the Texas system of school finance violated the United States Constitution. The court's decision, however, did not rule out all possibilities for future school finance litigation, and specifically suggested that legal action was possible on the basis of state constitutions and statutes. In fact, two weeks after *Rodriguez*, the New Jersey State Supreme Court, in *Robinson* v. *Cahill*, found that the structure of school finance in New Jersey was unconstitutional on the basis of a clause in the state constitution which called for a "thorough and efficient" system of public schools.

Following *Rodriguez* and *Robinson*, all the pending legal challenges to school finance were moved to state courts. In April, 1974, the California trial court in *Serrano* v. *Priest*, in spite of the enactment of a new educational finance measure by the 1973 session of the California legislature, found the California system of school finance still to be in violation of the state constitution. Thus, future school finance litigation will be based on state constitutions and statutes, as were the *Robinson* and *Serrano* cases.

The Connecticut Suit

In Connecticut, suit was brought challenging the constitutionality of the present state education aid formula under the state constitution. The Superior Court ruled on December 26, 1974, in *Horton* v. *Meskill* that the present system did not comply with the Connecticut Constitution, citing two sections of the constitution, the equal protection provision and an education provision.

Article Eight of the Connecticut Constitution provides that, "There shall always be free public elementary and secondary schools in the state. The general assembly

4. Through this negative test courts have indicated the characteristics of school finance systems that are unconstitutional; the decisions, however, are declaratory judgments and do not require any one specific reform. A number of school finance reform programs meet the fiscal neutrality standard.

shall implement this principle by appropriate legislation." The state has delegated most of the responsibility for financing and operating public schools to the localities through statutes, but the court pointed out clearly that education is a state responsibility under the state constitution: "[T]he duty to educate is that of the state; delegating the duty does not discharge it."[5]

The court argued that the Connecticut Constitution establishes education as a fundamental interest because of the provision relating to education in Article Eight. It was the absence of such a clause in the Federal Constitution that led the U.S. Supreme Court to rule that the Texas school finance system did not violate the Fourteenth Amendment in *Rodriguez*. Since there was such a provision in the Connecticut Constitution, the Court also found that the current school finance statutes violate the equal protection clause of the Connecticut Constitution.

The Court was explicit about the consequences of Connecticut's present system of school finance:

"There can be no doubt that in Connecticut the amount of money that is spent for the public school education of a child is determined to a large degree by the tax base in the municipality he lives in, and that there are great disparities among the 169 towns in the amount of tax base per pupil,"[6] and that these disparities produced differences in opportunity: "the disparities in educational opportunity that are inherent in the present . . . legislation make that legislation not 'appropriate' legislation for discharging the state's constitutional duty and that legislation therefore violates article eight . . . "[7]

While it is difficult to define what equal educational opportunity consists of, it is clear that the current school finance system, which produces great variations in the amount of resources provided students throughout the state, does not provide such equality. However, we are well aware that equal educational opportunity implies more than equality of resources or ability to raise monies for education. While the ultimate goal is equalizing the quality of education, we feel that the first step in that direction is greater equality in the financial resources available for education throughout the state.

Indeed, in Connecticut the Superior Court stated in *Horton* v. *Meskill*:

> The court is not unmindful of the testimony that there is no conclusive evidence that there is a correlation between education input (expenditures per pupil) and education output ("better educated" pupils). On the other hand, the evidence in this case is highly persuasive that, all other variables being constant, there is a high correlation between education input and education opportunity (the range and quality of educational services offered to pupils). In other words, disparities in expenditure per pupil tend to result in disparities in education opportunity.[8]

5. *Horton* v. *Meskill*, Superior Court, "Memorandum of Decision," Hartford, Connecticut, December 26, 1974.
6. *Ibid.*
7. *Ibid.*
8. *Ibid.*

THE CURRENT SYSTEM

In Connecticut the differences in school expenditures and the ability to support public education are very great. These differences are found among similar communities (cities, suburbs, and rural towns) as well as within regions. The magnitude of the expenditure differences are indicated by an analysis of the 1972 - 73 school year.[1] The median expenditure per pupil in the state was $969, the highest expenditure per pupil was $1,570 while the lowest was $670.[2] There is also a wide range in the property wealth per pupil[3] and in local education tax effort among towns. For the same school year, property wealth per pupil varied from $17,441 in Sterling to $156,564 in Greenwich. The median for the state was $42,746 per pupil.

There are also great differences in the tax effort needed to raise school monies. In Connecticut, because all the school districts are financed through the general town government, there is not a separate school tax rate. Thus, it is not easy to determine the actual tax effort being made to support schools. To compare one town's school tax effort with another's, it was necessary to calculate a school tax rate. When this was done, a wide range was evident, from 6.3 mills in Cornwall to 34.8 mills in Chaplin.[4] The statewide median school tax rate was 16.5 mills in 1972 - 73.

Thus, it is clear in Connecticut that the amount of money spent on a child's education depends on where that child happens to live. Just as important, the tax effort needed to raise money for schools varies with the property wealth of the towns. In general, property - poor districts in Connecticut exert a greater local school tax effort than wealthy districts, but the funds generated by that greater effort are less than those realized by the property - wealthy. Expenditures per pupil throughout the state tend to vary directly with the value of taxable property.

The state of Connecticut makes no serious effort to offset the differences in ability to pay for education among towns. Indeed, the present flat grant system which treats all towns alike does not take into account the ability of local taxpayers

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1. Throughout this report, 1972 - 73 tax and education data are used. This was the most recent year for which all the necessary data was available at the time the analysis was conducted.
2. The expenditure figures cited in this report are current operating expenses. Current operating expenditures include educational expenditures for the daily operation of the school program. It does not include transportation, capital construction and debt service expenses.
3. In this Report, property wealth per pupil is the adjusted assessed valuation per pupil which is obtained by (1) dividing the total assessed valuation by the town assessment ratio, and (2) then dividing the adjusted assessed valuation by the total Average Daily Membership (ADM) of the town. See the Glossary for a complete description and an example of how the property wealth per pupil is calculated for a town.
4. See Glossary for a detailed explanation of how the school tax rate was calculated.

to provide educational monies. Other parts of the current state educational aid system actually provide more resources to property - wealthy towns than to property - poor towns.

AN EXAMPLE OF INEQUALITY IN EDUCATIONAL EXPENDITURES

Two suburban school systems strikingly illustrate the variation in ability to finance schools in Connecticut. These towns are by no means unique; similar examples can be found in every part of the state. However, an examination of the situation for West Hartford and Watertown in 1972 - 73 clearly illustrates the inequities in the current structure of school finance and the fact that the current system of state aid does not reduce the inequalities (Table 1).

Per pupil expenditures in West Hartford are considerably higher (about 40 percent) than in Watertown. One possible explanation for Watertown's low expenditures is that its school tax rate is low. In fact, Watertown taxes itself for education at the rate of 17.1 mills, essentially the same rate as that of West Hartford (17.0 mills). The school tax rate for both towns is above the state average. However, the property wealth per pupil in Watertown is very low, $36,138. West Hartford has a property wealth per pupil of $68,100. Even though Watertown taxes itself at the same school tax rate, its weaker tax base produces expenditure levels which are considerably below those in West Hartford.

Despite a dramatic advantage in property wealth, West Hartford receives the same amount of money per pupil from the state under the flat grant program ($215 per pupil in 1972 - 73) as Watertown. Indeed, because of the peculiarities of the other categorical education aid programs, West Hartford actually received more state aid per pupil than Watertown — about $30 more.

This example demonstrates two of the most inequitable effects of the current structure of school finance in Connecticut — **that there is a wide range of educational expenditures and that educational expenditures are a function, not of local tax effort, but of local property wealth.**

The wide range of per pupil education expenditures in Connecticut can be seen on Table 2 which exhibits the per pupil expenditures in the ten highest and ten lowest spending towns in the state. The average expenditure in the former ($1,432) is approximately twice that in the latter ($720). Thus, it is clear that educational expenditures are far from equally distributed in Connecticut.

The variation among Connecticut school districts is also extreme if measured by property wealth per pupil. The property wealth per pupil in the ten wealthiest districts ($108,940) is more than four times the average in the ten poorest districts ($21,981). When we look at individual districts in Table 3, the extremes in wealth are even more pronounced.

The disparities between the highest and lowest ten towns in Table 3 are somewhat accentuated by the fact that most of the towns in the top ten have revalued more recently than most in the bottom ten. However, the basic point, the existence of very large differences in the tax base per pupil among Connecticut towns, would not be affected even if all the towns had revalued in the same year. This can be seen by comparing towns in Table 3 which revalued in the same year. For example,

TABLE 1

A TALE OF TWO TOWNS: WEST HARTFORD AND WATERTOWN, 1972-73

West Hartford (Enrollment = 11,991 pupils)	Per Pupil
Total Current Operating Expenditures	$ 1443
From Local Revenue	1158
From State Aid	271
From Federal Aid	15
Property Wealth Per Pupil (Date of last revaluation: 1968)	$68,100
School Tax Rate	17.0 Mills

Watertown (Enrollment = 4,647 pupils)	Per Pupil
Total Current Operating Expenditures	$ 873
From Local Revenue	618
From State Aid	241
From Federal Aid	14
Property Wealth Per Pupil (Date of last revaluation: 1970)	$36,138
School Tax Rate	17.1 Mills

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

TABLE 2

DISPARITIES IN CURRENT OPERATING EXPENDITURES PER PUPIL, 1972-73

Town	Current Operating Expenditures Per Pupil, 1972-73
Ten Towns with Highest Expenditures	
Darien	$ 1,570
New Canaan	1,516
Hartford	1,497
West Hartford	1,443
Westport	1,439
Greenwich	1,429
Bridgewater*	1,363
Roxbury*	1,363
Washington*	1,363
Wilton	1,333
Ten Towns with Lowest Expenditures	
Shelton	$ 751
Ashford	751
Union	742
Oxford	733
Seymour	727
North Stonington	722
Sterling	709
Canterbury	700
Griswold	696
Lisbon	670
State Median	969

* In Regional District 12.

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

TABLE 3

DISPARITIES IN PROPERTY WEALTH PER PUPIL IN CONNECTICUT TOWNS, 1972-73

Town	Property Wealth Per Pupil, 1972-73	Date of Last Revaluation
Ten Towns with Strongest Tax Bases		
Greenwich	$ 156,564	1969
Cornwall*	138,902	1972
Salisbury*	125,596	1970
Goshen*	113,479	1969
Haddam*	102,539	1971
Southbury*	101,943	1970
Stamford	96,085	1971
Middlebury*	86,302	1971
Lyme*	84,966	1969
Westport	83,027	1969
Ten Towns with Weakest Tax Bases		
Somers	$ 25,630	1964
North Stonington	25,246	1970
Preston	24,773	1966
Canterbury	23,792	1970
Wolcott	22,393	1969
Scotland*	21,598	1968
Hebron*/**	20,612	1963
Enfield**	20,319	1962
Chaplin*	18,003	1968
Sterling	17,441	1967
State Median	$ 42,746	

* In a Regional District or Regional High School District.

** Revalued in 1973. Neither town would be among the ten lowest based on the 1973 revaluations.

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

Greenwich, Goshen, Lyme, Westport and Wolcott all revalued in 1969, and the property wealth per pupil in the first four towns is three to five times that of Wolcott's. A similar pattern holds for the towns revaluing in 1970, Salisbury, Southbury, North Stonington, and Canterbury.

If all Connecticut towns did revalue in the same year, there would, however, be two changes in Table 3. First, the identity of the towns at the two extremes in terms of property wealth would be somewhat different. Some of the towns that now appear in Table 3 might be replaced by others.[5] Second, it is possible that the magnitude of the disparities between the two extremes might be somewhat less than now appears in Table 3.

Property wealth per pupil is used in this study as the measure of school district wealth for two reasons. First, property is the base upon which virtually all local taxes for education, as well as other municipal services, are raised, both in Connecticut and in most other states. Second, property valuation is the measure of wealth discrimination recognized by the courts in each of the school finance cases to date. Nevertheless, citizens pay taxes from their income and not by periodically giving another piece of their property to the government. It is, therefore, important to assess the capacity of taxpayers to support education in terms of their income as well as the property valuation available for taxation.

In Connecticut there is some relationship between property wealth and income — particularly for the towns with the weakest tax bases. Table 4 indicates a clear tendency for the two measures to move in the same direction. The towns which rank lowest in property valuation per pupil also are among the towns with the lowest per capita income.[6]

There are significant variations in the school tax rate. Most school tax rates are between 10.0 and 22.5 mills. When we look at the extreme cases (See Table 5), we find that the ten towns with the highest school tax rates were exerting an effort nearly four times that of the ten towns with the lowest school tax rates (27.8 mills versus 7.5 mills). These large differences in school tax effort mean that the provision of educational services by Connecticut school districts puts a much larger burden on some towns than on others. As we shall see, many towns that tax themselves at the highest rates can only generate below average expenditures.

One factor contributing to the low tax rates in the ten towns with the lowest school tax rates in Table 5 is the fact that they have revalued more recently than the ten towns with the highest tax rates. However, a uniform revaluation date in all Connecticut towns would still yield differences in the school tax rates by a factor of more than three to one. Both Goshen and Bolton revalued in 1969; Goshen has a school tax rate of 6.8 mills whereas Bolton's is 24.8. When three of the towns with the highest 1972 - 73 school tax rates revalued in 1973, their town tax rates decreased substantially. As a result, none of them would have been among the towns with the highest school tax rates in 1973 - 74.

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5. In Table 3, Enfield's 1972 - 73 property wealth per pupil is based on a 1962 revaluation. When Enfield revalued in 1973 its tax base increased by 113 percent. This placed it near the state median. Therefore, it would no longer be among the ten towns with the weakest tax bases.
6. In fact, the correlation coefficient between property wealth per pupil and per capita income is +0.57.

TABLE 4

RELATIONSHIP BETWEEN PROPERTY WEALTH PER PUPIL AND PER CAPITA INCOME

Town	Property Wealth Per Pupil, 1972-73	Per Capita Income Rank
Ten Towns with Strongest Tax Bases		
Greenwich	$ 156,564	3
Cornwall*	138,902	40
Salisbury*	125,596	8
Goshen*	113,479	38
Haddam*	102,539	84
Southbury*	101,943	50
Stamford	96,085	21
Middlebury*	86,302	15
Lyme*	84,966	22
Westport	83,027	5
Ten Towns with Weakest Tax Bases		
Somers	$ 25,630	83
North Stonington	25,246	116
Preston	24,773	159
Canterbury	23,792	162
Wolcott	22,393	114
Scotland*	21,598	74
Hebron*	20,612	95
Enfield	20,319	156
Chaplin*	18,003	160
Sterling	17,441	166

* In a Regional District or Regional High School District

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

TABLE 5

DISPARITIES IN SCHOOL TAX RATE IN CONNECTICUT TOWNS, 1972-73

Town	School Tax Rate 1972-73	Date of Last Revaluation
Ten Towns with Lowest School Tax Rates		
Cornwall	6.3 Mills	1972
Southbury	6.6	1970
Goshen*	6.8	1969
Haddam*	7.0	1971
Greenwich	7.4	1969
Salisbury*	7.4	1970
Middlebury*	7.8	1971
Westbrook	7.8	1971
Lyme*	8.8	1969
New Fairfield	9.5	1971
Ten Towns with Highest School Tax Rates		
Enfield**	24.6 Mills	1962
Bolton	24.8	1969
East Windsor	25.4	1965
Marlborough*/**	25.8	1964
Eastford	25.9	1962
Sterling	26.0	1967
Warren*	26.3	1965
Hebron*/**	30.3	1963
Scotland*	34.2	1968
Chaplin*	34.8	1968
State Median	16.5 Mills	

* In a Regional District or Regional High School District

** Revalued in 1973.

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University.

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

In Connecticut the property-poor communities tax themselves at consistently higher rates than towns with stronger tax bases, yet raise fewer funds to finance schools. Thus, expenditures are a function of local property wealth rather than the wealth of the state as a whole. The stronger its local tax base, the less effort a town must exert to support a given level of expenditure.

This can be seen by comparing property wealth, school tax rate and expenditures for the wealthiest and poorest towns. It is clear from Table 6 that property-wealthy towns have relatively low school tax rates and high expenditures per pupil. Property-poor towns tend to have high school tax rates and relatively low school expenditures.[7]

Another way to demonstrate this relationship is to examine property wealth and school expenditures in all 169 towns. Maps 2 and 3 indicate the fifty highest and fifty lowest towns in the state in terms of property wealth and school expenditures. In general, towns that are among the fifty lowest in property wealth are also among the fifty lowest in school expenditures. The same pattern also appears for the fifty wealthiest towns. Interestingly, the property-poor, low-expenditure towns tend to be located in the eastern part of the state and the property-wealthy, high-expenditure towns are located in the westernmost part of the state.

The regional pattern is less evident for the school tax rate (Map 4). High school tax rates are not concentrated in eastern Connecticut, but instead occur throughout the state. Similarly, low school tax rates are distributed throughout the state although there are only a few in eastern Connecticut and concentrations in western Connecticut and the lower Connecticut River valley. The more even distribution of school tax rates throughout the state reflects the element of local preferences in towns' decisions about the combination of school tax rate and school expenditures they wish to have. A property-wealthy town, while it may be able to have a relatively high expenditure level with a low school tax rate, may be willing to pay a higher school tax rate in order to attain an even higher level of school expenditures. This is the case for several towns in southwestern Connecticut, such as Darien and Weston. Likewise, towns that have relatively little taxable wealth may not prefer to tax themselves at very high levels in order to obtain only slightly higher expenditures. Many of the relatively poor towns in eastern Connecticut have moderate school tax rates which produce a low level of expenditures given their low tax bases.

Conclusion

This brief analysis has revealed three major fiscal problems with Connecticut's current school finance system. Differences in local school district property wealth produce a wide range of educational expenditures. Second, there are tax inequities: the property-poorest school districts tax themselves at consistently higher rates than wealthier districts yet raise fewer funds to finance schools. Third, the current state aid system does nothing to overcome these expenditure and tax inequities.

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7. The correlation coefficient between property wealth per pupil and expenditures per pupil is +0.58; the correlation coefficient between property wealth per pupil and school tax rate is −0.72.

TABLE 6

RELATIONSHIP BETWEEN PROPERTY WEALTH PER PUPIL, SCHOOL TAX RATE AND EXPENDITURES PER PUPIL

Town	Property Wealth Per Pupil, 1972-73	School Tax Rate	Current Operating Expenditures Per Pupil
	Ten Towns with Strongest Tax Bases		
Greenwich	$ 156,564	7.4 Mills	$ 1,429
Cornwall*	138,902	6.3	1,193
Salisbury*	125,596	7.4	1,258
Goshen*	113,479	6.8	1,099
Haddam*	102,539	7.0	968
Southbury*	101,943	6.6	1,005
Stamford	96,085	10.5	1,315
Middlebury*	86,302	7.8	1,005
Lyme*	84,966	8.8	1,017
Westport	83,027	13.5	1,439
	Ten Towns with Weakest Tax Bases		
Somers	$ 25,630	21.9 Mills	$ 824
North Stonington	25,246	18.8	722
Preston	24,773	24.6	856
Canterbury	23,792	18.3	700
Wolcott	22,393	23.2	780
Scotland*	21,598	34.2	1,013
Hebron*	20,612	30.3	874
Enfield	20,319	24.6	757
Chaplin*	18,003	34.8	968
Sterling	17,441	26.0	709

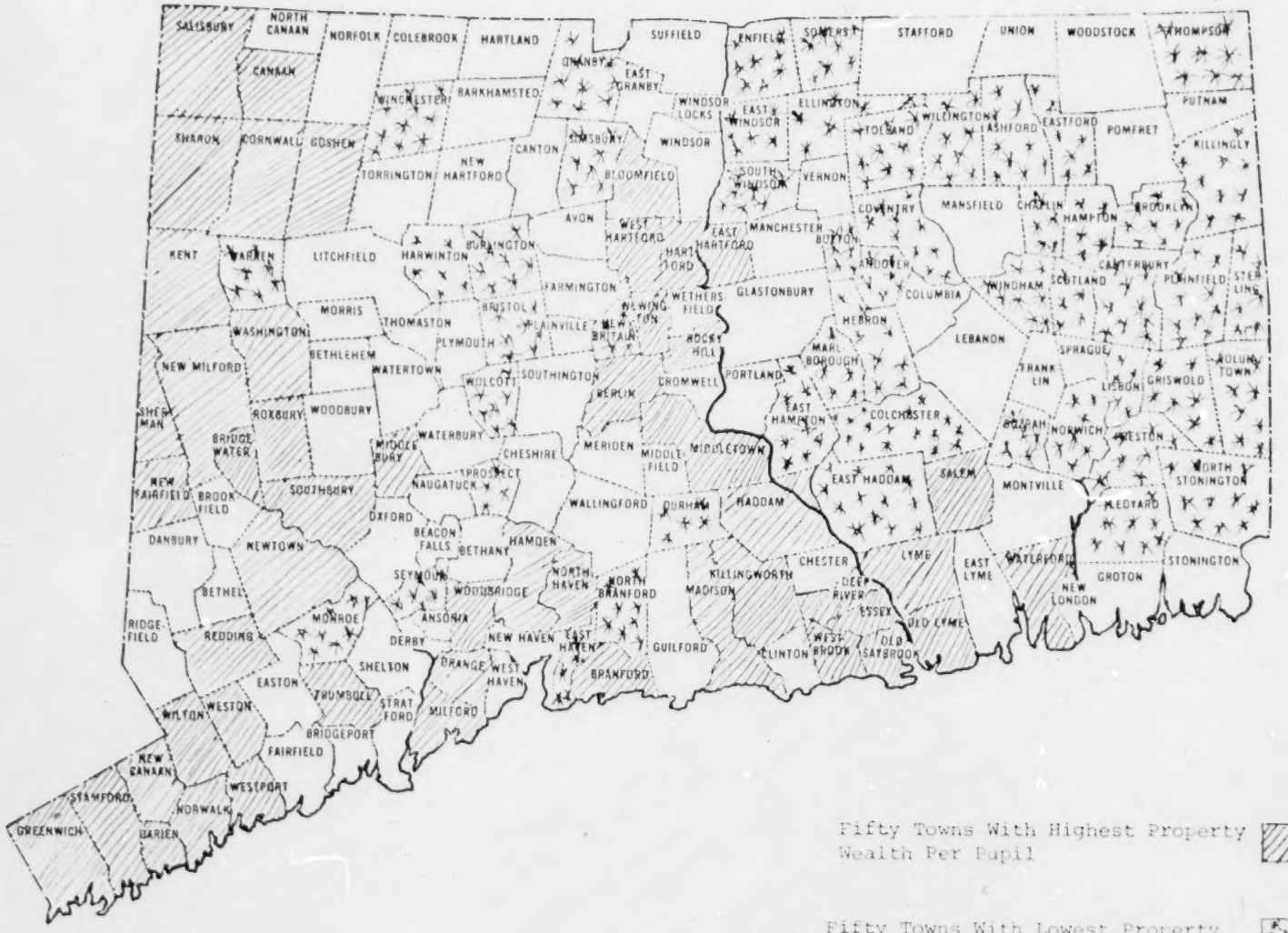
* In a Regional District or Regional High School District.

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University

Calculated from data obtained from the Connecticut State Department of Education; Connecticut State Tax Department, Municipal Division; Connecticut Public Expenditure Council.

MAP 2

GEOGRAPHICAL DISTRIBUTION OF
PROPERTY WEALTH PER PUPIL, 1972-73



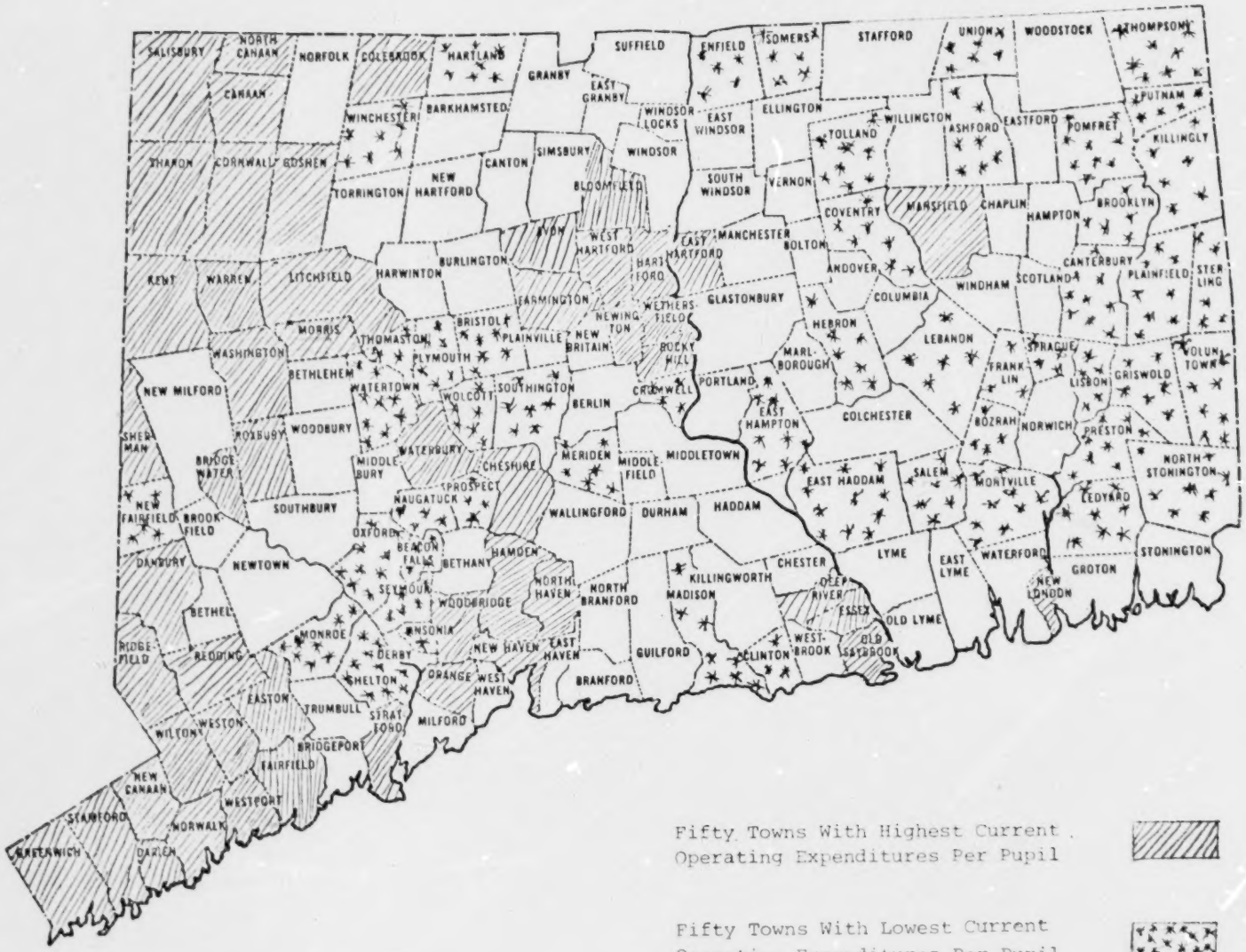
Fifty Towns With Highest Property Wealth Per Pupil

Fifty Towns With Lowest Property Wealth Per Pupil

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University

MAP 3

GEOGRAPHICAL DISTRIBUTION OF
CURRENT OPERATING EXPENDITURES PER PUPIL, 1972-73

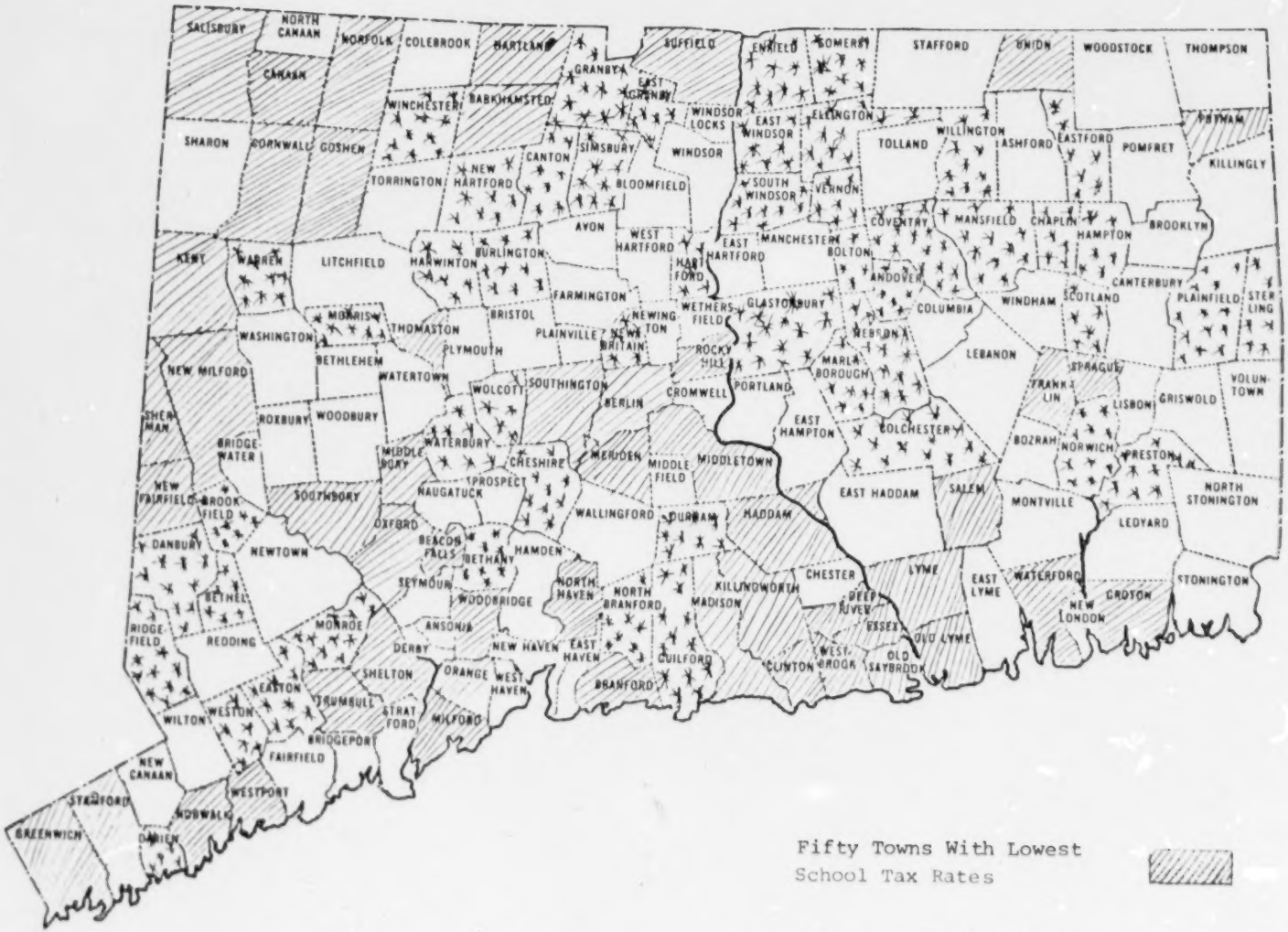


Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University

MAP 4

GEOGRAPHICAL DISTRIBUTION OF

SCHOOL TAX RATES, 1972-73



Fifty Towns With Lowest School Tax Rates

Fifty Towns With Highest School Tax Rates

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University

However, there are a variety of school finance programs used in other states which address themselves to these problems. For nearly two years, we have examined these alternatives. Our recommendations are based on: (1) our analysis of the current system of school finance in Connecticut, and (2) our own view of the need to provide a system which insures a strong local voice in determining a town's level of school expenditures and school tax rates.

In addition, a public opinion poll conducted for the Commission revealed substantial public support in Connecticut for greater state involvement in school financing and for instituting a state aid formula which compensates for differences in local ability to finance the public school system. More specifically, we found:

1. The people of Connecticut strongly favor the principle of equalization in school finance.

2. There is considerable support for shifting some of the burden of financing from the local level to higher levels of government.[8]

8. For a full description of the survey's findings and methodology, see Donna E. Shalala, Mary F. Williams, Allan Odden, *et al.*, "Equalizing Educational Opportunity in Connecticut," Report to the Connecticut Commission to Study School Finance and Equal Educational Opportunity. Institute of Philosophy and Politics of Education, Teachers College, Columbia University, January 15, 1975.

RECOMMENDATIONS

A Guaranteed Tax Base Program

We recommend as the cornerstone of its equalization program that the state of Connecticut adopt a Guaranteed Tax Base program.

We reviewed all the major methods which can be used to finance current operating expenditures. The other alternatives (foundation program, percentage equalizing grant, full state assumption) were rejected for reasons of cost and the decline in local control over school expenditures and tax rate which might result from their implementation. When fully implemented, this GTB will represent a major step toward equalizing educational opportunity. We believe that expenditures must be a function of the wealth of the state as a whole rather than the wealth of the locality. The GTB narrows, although it does not completely eliminate, the gap between property-wealthy and property-poor districts. Its basic appeal to Connecticut lies in its maintenance of local control of schools. Furthermore, it does not take money directly from one town to equalize expenditures in another town. In addition, the present ADM grant and all other state aid programs will be funded at their current levels. This means that no town will lose state aid it presently receives.

Explanation

In a Guaranteed Tax Base program,

(1) The state guarantees each town will have access to an equal amount of taxable property wealth to support each pupil. Given the same tax rate, the state will thereby guarantee that each town can generate the same amount of money per pupil through a combination of local funds and state aid.

(2) The total amount of money a local school district will have to spend for education is determined by the school tax rate it decides to levy.

a. If a town is below the guaranteed tax base: The state makes up the difference in revenue between what the town could raise under the state guaranteed tax base and what it can actually raise from its own tax base.

b. Towns at or above the guaranteed tax base would be unaffected. Local school revenues would continue to be raised on their current tax base.

The most critical decision the state must make is the level of tax base to be guaranteed. **We recommend a GTB at the 75th percentile of all the towns in the state in terms of property wealth per pupil.** This program guarantees a tax base which would increase state aid for education to 75% of the towns in the state. Seventy-five percent of Connecticut's public school children live in these towns. In 1972 - 73 the state would have guaranteed each town a tax base of $54,720 per pupil. One hundred and twenty-five of the towns in Connecticut would have guaranteed that each mill of tax effort would raise the same amount of education monies per pupil in each of these towns.

While this GTB program focuses on the ability to support education, it does not

ignore the desire of many to close the expenditure gap between property-wealthy and property-poor towns. However, the expenditure differences are not closed as quickly with a GTB as under some other alternatives. This results because local control is preserved under a GTB; that is, no limits are placed on a town's choice of expenditures and school tax rate.

Impact of the GTB Program

To analyze the impact of a GTB at the 75th percentile, we used a computer simulation. Basically we wanted to know what would happen to state aid for education, school expenditures and school tax rates levied for schools in every Connecticut town under our recommendation. The results for every town can be seen in Appendices A, B and C. It should be noted, however, that we have not simulated the current year. The most recent year for which complete data was available was the 1972 - 73 school year. **Therefore, we simulated what would have happened to each town if the GTB (and the other recommended programs) had been in existence in Connecticut in 1972 - 73.**

One of the easiest ways to understand the impact of the GTB at the 75th percentile is to examine its effect on a specific Connecticut town. We have used the town of Watertown to illustrate the impact of a GTB at the 75th percentile on a town with a tax base below the guarantee. Watertown's tax base in 1972 - 73 was $36,138 per pupil, considerably below the $54,720 per pupil guarantee at the 75th percentile.

Each town eligible for state aid under the equalization formula decides what use to make of its increased state aid. A town may use the additional state funds to finance local school expenses in two ways. A town could choose to use the entire amount of equalization aid to increase school expenditures. A town could also choose to use the entire increase in state aid to substitute for funds formerly raised locally. This would allow the town to lower its school tax rate while maintaining the previous level of school expenditures. Finally, a town could use some of the aid to increase school expenditures and use some for property tax relief. Table 7 illustrates the impact of the GTB on Watertown's school expenditures, school tax rate and state equalization aid under three different local choices. The simulation indicates what the impact would have been in 1972 - 73 if such a program had been in operation.

The effect of a GTB program at the 75th percentile on the poorest districts in the state would be dramatic. The actual amount of tax relief and expenditure increase a town experienced would depend on local decisions. If we assume the towns would use half the benefit from the GTB for school tax relief and half to raise school expenditures, Table 8 shows what the impact of the GTB would have been on the ten wealthiest and poorest towns in terms of property wealth in the state in 1972 - 73. The ten poorest districts could have increased per pupil expenditures an average of more than $400 per pupil and decreased their school tax rates an average of 7.8 mills. The ten wealthiest districts would have been unaffected by the program since they have tax bases above the guaranteed level.

TABLE 7

EXAMPLE OF GTB AT THE 75TH PERCENTILE -- SIMULATED IMPACT FOR 1972-73 FOR THE TOWN OF WATERTOWN

1972-73 School Finance Data for Watertown

Current Operating Expenditures	$ 873	Tax Base: $36,138 per pupil
From: Local Revenue	618	
State Aid	241	School Tax Rate: 17.1 mills
Federal Aid	14	

Simulation of GTB for Town of Watertown

Guarantee: $54,720 Per Pupil

(Note: $54,720 is the guarantee per pupil at the 75th percentile)

STEP 1.

To calculate what State aid Watertown would get per pupil:

(GTB - Watertown's 1972-73 Tax Base Per Pupil) X (School Tax Rate)

($54,720 - $36,138) X (School Tax Rate)

$18,582 X School Tax Rate = New State Aid Per Pupil

STEP 2.

Now the citizens of Watertown must decide how they want the new program to help them. They have three choices:

A. They can keep their old school tax rate of 17.1 mills and use the new GTB aid to increase expenditures.

B. They can keep their old expenditures of $873 and reduce their taxes for school purposes.

C. They can take some expenditure increase and some tax relief. (This is the option we have simulated throughout this report.)

Choice A: If the citizens of Watertown decide to keep their old school tax rate (17.1 mills), they would get a $318 per pupil increase in expenditures from state equalization aid.

(GTB - Old Tax-Base)	X	(School Tax Rate)	=	State Aid Per Pupil
($54,720 - $36,138)	X	.0171	=	$318 per pupil

What would Watertown's new total expenditures be then?

Old Local Revenues	+	New Aid From GTB Formula	+	Old State Aid	+	Old Federal Aid	=	New Total Expenditures Per Pupil
$618	+	$318	+	$241	+	$14	=	$1191 per pupil

$1191 = Watertown's New Total Expenditures Per Pupil

Choice B: If the citizens of Watertown decide to keep their old expenditures of $873 ($618 in expenditures from local sources + $241 from old state aid + $14 from old federal aid = $873) and reduce their property taxes for school purposes, they would realize a 5.8 mill reduction in property taxes. To maintain the old expenditure raised from the local property tax ($618) under the GTB formula, Watertown needs a school tax rate of 11.3 mills.

Expenditures from Local Sources	÷	GTB	=	New School Tax Rate
$618	÷	$54,720	=	11.3 mills

School Tax Rate	-	New School Tax Rate	=	School Tax Relief
17.1	-	11.3	=	5.8 mills

Watertown under this option will be able to reduce their property tax rate for school purposes by 5.8 mills. Watertown is able to realize this school tax rate reduction while maintaining its old expenditures because the state would provide $210 in equalization aid under the GTB program.

(GTB - Watertown's Tax Base)	X	(New School Tax Rate)	=	State Equalization Aid Per Pupil
($18,582)	X	.0113 (11.3 mills)	=	$210 per pupil

Choice C: The citizens of Watertown may decide they want some tax relief and some expenditure increase. For example, they might take one-half the possible school tax reduction and one-half the possible expenditure increase.

The possible school tax relief is 5.8 mills. (See Choice B)

1/2 X 5.8 = 2.9 mills

Thus, the new school tax rate would be 14.2 mills.

Old School Tax Rate - 1/2 Possible Reduction = New School Tax Rate

17.1 - 2.9 = 14.2 mills

New Total Expenditures would be $1032 per pupil

(GTB X School Tax Rate) + (Old State Aid) + (Old Federal Aid) = New Total Expenditures Per Pupil

($54,720 X .0142) $777 + $241 + $14 = $1032 per pupil

The new state aid under this choice is $264 per pupil.

(GTB - Watertown's Tax Base) X (New School Tax Rate) = State Equalization Aid Per Pupil

$18,582 X .0142 = $264 per pupil

Summary

	Choice A	Choice B	Choice C
Simulated 1972-73 School Tax Rate	17.1 mills	11.3 mills	14.2 mills
Simulated 1972-73 Expenditure Per Pupil	$1191	$ 873	$1032
Simulated 1972-73 State Equalization Aid Per Pupil	$ 318	$ 210	$ 264

TABLE 8

IMPACT OF A GTB PROGRAM AT THE 75TH PERCENTILE ON THE TOWNS WITH THE TEN HIGHEST AND TEN LOWEST PROPERTY WEALTH PER PUPIL FOR THE 1972-73 SCHOOL YEAR

	Actual 1972-73 Expenditures Per Pupil	Simulated 1972-73 Expenditures Per Pupil	Actual 1972-73 School Tax Rate	Simulated 1972-73 School Tax Rate
	Ten Lowest Towns in Property Wealth Per Pupil			
Sterling	$ 709	$1194	26.0 mills	17.1 mills
Chaplin *	968	1607	34.8	23.1
Enfield	757	1180	24.6	16.9
Hebron *	874	1390	30.3	20.8
Scotland *	1013	1579	34.2	23.8
Wolcott	780	1156	23.3	16.4
Canterbury	700	983	18.3	13.1
Preston	856	1224	24.6	17.9
North Stonington	722	1000	18.8	13.8
Somers	824	1142	21.9	16.0
Average	$ 820	$1246	25.7 mills	17.9 mills
	Ten Highest Towns in Property Wealth Per Pupil			
Westport	$1439	$1439	13.5 mills	13.5 mills
Lyme *	1017	1017	8.8	8.8
Middlebury *	1005	1005	7.8	7.8
Stamford	1315	1315	10.5	10.5
Southbury *	1005	1005	6.6	6.6
Haddam *	968	968	7.0	7.0
Goshen *	1099	1099	6.8	6.8
Salisbury *	1258	1258	7.4	7.4
Cornwall *	1193	1193	6.3	6.3
Greenwich	1429	1429	7.4	7.4
Average	$1173	$1173	8.2 mills	8.2 mills

* In a Regional District or a Regional High School District

Source: Institute of Philosophy and Politics of Education, Teachers College, Columbia University

To better demonstrate the impact of the new program, we have mapped the changes in expenditures and taxes. The largest increases in expenditures and decreases in tax rates would have been in eastern Connecticut. (See Maps 5 and 6.)

The total cost of a GTB program depends on whether school districts decide to use monies to increase school expenditures or to decrease property tax rates — or some combination of these two alternatives. We have simulated that towns would use the benefit from the GTB half for expenditure increases and half for school tax relief. Such a program would have cost the state (if fully implemented) in 1972 - 73 about $113 million dollars.[1]

Education Aid to Urban Areas

The equalization formula we have recommended aids areas with weak tax bases. It is admittedly not sensitive enough to the educational needs of areas with high density, significant demands for non-educational services and large numbers of disadvantaged pupils. Some of these areas are helped by our recommendation to expand the current program for the disadvantaged.

There are a number of ways in which additional educational aid could be provided for the cities. We strongly recommend that the legislature explore some of these alternatives for which the Commission has not had time to complete extensive analysis. One possibility would be some weighting of poor children in the equalization formula. This would increase the pupil count in the cities and, therefore, the amount of aid the cities would receive.

Another alternative would be to consider, as the measure of property wealth on which the GTB was based, a per capita rather than a per pupil measure. Such a measure would be a better reflection of a community's resources to finance all types of local services — non-educational as well as educational services. Cities would receive more aid from a program based on per capita property wealth than one with a per pupil measure. This reflects the fact that cities have relatively fewer public school students but more residents (like the poor and the elderly) who require more costly services than do other types of communities. Still another alternative would be a program which allocated aid on the basis of population density. An example of such a density formula would be to provide aid to areas above the state's median density.

While we wish to encourage further analyses of the special finance problems faced by the state's most urban areas, the plight of the cities deserves a firm recommendation.

Therefore, we recommend a 10 million dollar equalization program for all cities above 75,000 population (according to the 1970 census figures). These funds are to be distributed on a per pupil basis.

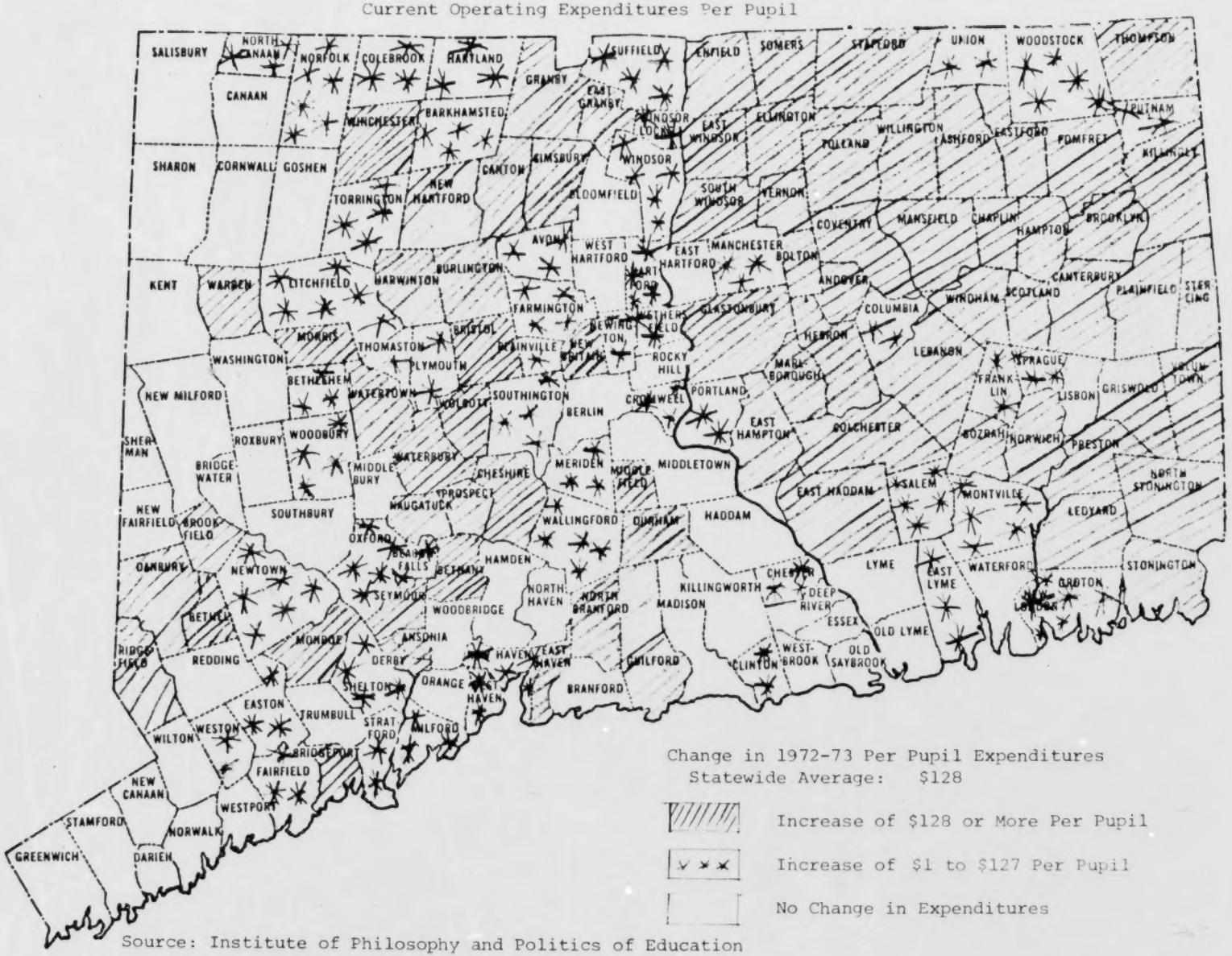
Educating Children with Special Needs

Children with special needs must be taught in different, often more expensive,

1. Depending on local decisions about how to use the increased state aid, the program could lead to increases of state aid of as much as $141 million or as little as $85 million. The greater the proportion of aid used to increase educational expenditures, the greater the cost of the GTB program.

Map 5

Simulated Impact of GTB Recommendation on 1972-73
Current Operating Expenditures Per Pupil



Change in 1972-73 Per Pupil Expenditures
Statewide Average: $128

Increase of $128 or More Per Pupil

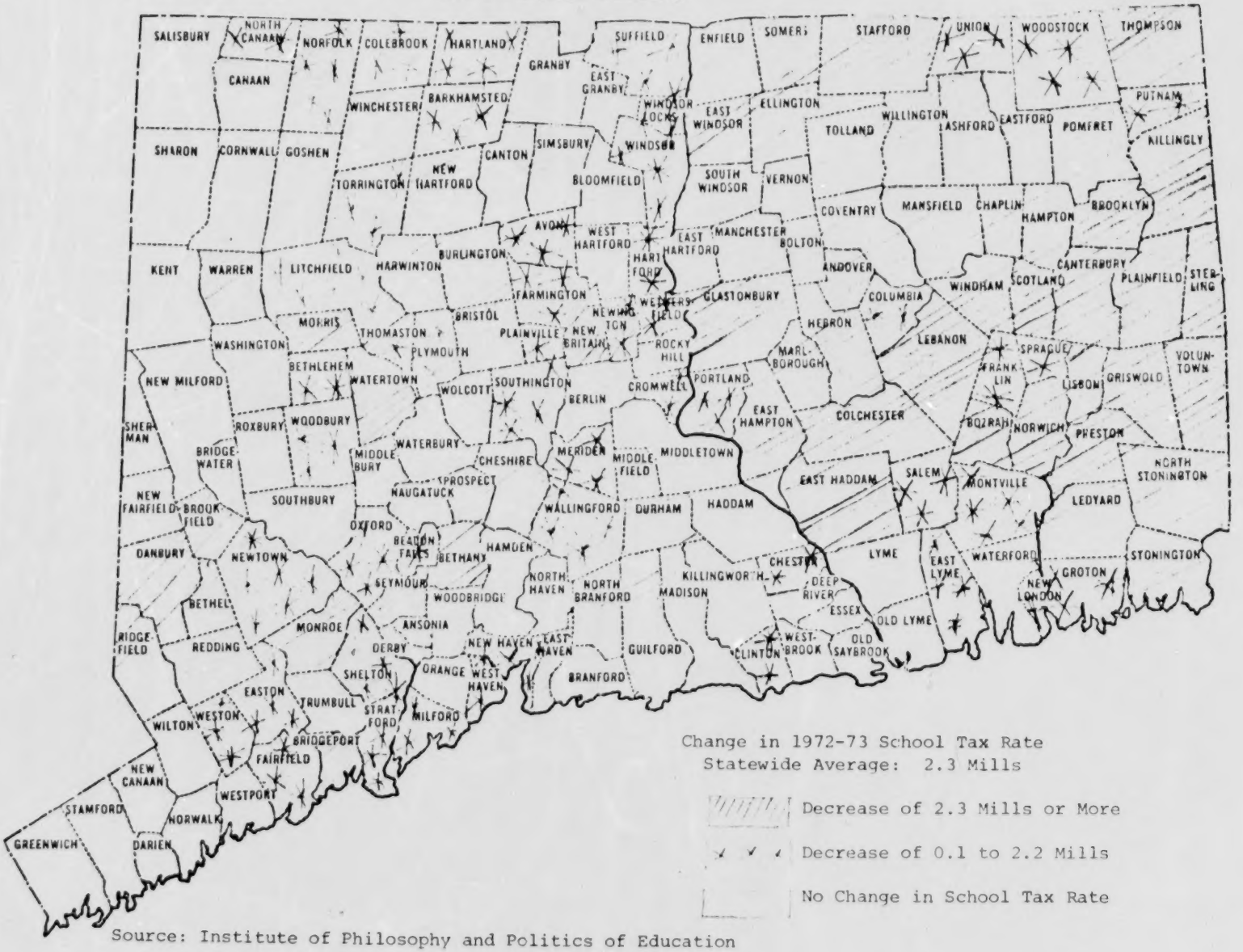
Increase of $1 to $127 Per Pupil

No Change in Expenditures

Source: Institute of Philosophy and Politics of Education
Teachers College, Columbia University

Map 6

Simulated Impact of GTB Recommendation on
1972-73 School Tax Rate



Change in 1972-73 School Tax Rate
Statewide Average: 2.3 Mills

Decrease of 2.3 Mills or More

Decrease of 0.1 to 2.2 Mills

No Change in School Tax Rate

Source: Institute of Philosophy and Politics of Education
Teachers College, Columbia University

ways than most children. Many states, including Connecticut, provide additional state aid for certain classes of children, including handicapped children, disadvantaged children, and vocational students, in recognition of the special needs and additional costs of educating those children. A concern with equality of educational opportunity must acknowledge differing needs of individual children.

Special Education

Special education programs simply cost more than programs for other children. Connecticut recognizes this fact in its current categorical program in which the state reimburses the towns for two-thirds of the excess cost of the special programs.

Funding for this program should be increased. We recommended for program expansion, beginning in 1975 - 76, 100% funding on a current basis, such expansion programs to be continued on 100% current basis thereafter. For programs existing prior to 1975 - 76, we recommend reimbursement of three-fourths during 1975 - 76, and 100% during 1976 - 77 and thereafter.

We have simulated the impact of such a program if its first year of implementation had been 1972 - 73. Such a program would have cost 6.6 million dollars in 1972 - 73.

Disadvantaged Students

Aware of the greater educational needs of children from low income families, we recommend a substantial expansion of the current program for educating the disadvantaged. We recommend doubling the current program which would cost an additional 7 million dollars. In addition we hope that the legislature will adopt our recommendation, but also concern itself with the recent loss of Title I (Elementary and Secondary Education Act) funds to some towns and the need for bilingual programs.

Vocational Aid

The Commission recognizes the need for broadening and expanding career and vocational education programs in Connecticut schools.

The Commission supports the development of a comprehensive master plan for career and vocational education in the elementary and secondary schools of the state. The Commission further recommends more adequate and equitable funding of career and vocational education programs.

IMPLEMENTING THE NEW SYSTEM

In 1972 - 73, the total cost of the programs recommended by the Commission would have been approximately 136.6 million dollars ($113 million for the GTB program, 10 million for urban education aid, 6.6 million for special education, and 7 million for the disadvantaged).

We believe that full funding of all our recommendations is needed to achieve equalization. However, we recognize that the legislature may not be willing to appropriate the recommended amounts in the first year. In lieu of fully funding all our recommendations, the programs could be phased in.

Two alternatives for phasing in the new recommended program are:

(1) Gradually increasing the level of the guaranteed tax base. To phase in the GTB part of the new program at the 75th percentile, over a five-year period, the guarantee the first year could be set at any percentile, such as 25%, 40%, etc. This would be determined by the amount of money available. For example, if the state in 1972 - 73 had ten million dollars it could have implemented a GTB at the 25th percentile. Each succeeding year added state resources would push the percentile up until the program was completed at the 75th percentile.

(2) Prorating. Under this alternative, every town would get the same percentage of the total amount of aid to which they were entitled under the new program. Each year that percentage would be increased. For example, the first year every town could receive 10 percent of all the new aid to which they were entitled. In subsequent years, this percentage would be increased, e.g., 20%, 40%, 60%, 80%.

One advantage of the first alternative for the GTB program is that in the first years all the new state aid would be focused on the property-poor towns. The second alternative's advantage is that every eligible town would gain something from the first year of implementation. Prorating is also a simple way to phase in the non-GTB parts of the new program. One of the most serious considerations is that the quality of the assessment data is very poor. Alternative One, because it focuses on the poorest towns in the initial years of the program, is less affected by errors in the assessment data than the second alternative which aids all towns in the first year. It is possible to combine these two approaches. For example, the GTB could be phased in under the first alternative while the education aid to urban areas, education aid to the disadvantaged and special education aid could be prorated.

Regardless of the method, we urge the legislature to implement the full program as soon as possible.

PROPERTY TAX REFORM

The equalizing program of state aid to education we have recommended is directly based on a measure of local property wealth. In order to implement such a system of state aid, the measure of local property wealth **must** be comparable from town to town. Crucial for such comparability is the **town assessment ratio.**

Analysis of the local property tax in Connecticut revealed that stated town assessment ratios were not accurate indicators of the actual assessment ratios. In addition, it was shown that actual assessment ratios differed even among towns with the same stated assessment ratios. There is a wide variation in the differences between the stated and actual ratios. There are three basic reasons for these discrepancies.

The first factor is the date of revaluation. The difference between the actual and the stated ratio increases every year in which a revaluation does not occur. In general, the earlier the date of revaluation, the greater the discrepancy between actual and stated assessment ratios.

Another factor is error due to differing assessment ratios among types of property. In Connecticut, as well as in many states, vacant land, and commercial and industrial property tend to be underassessed with respect to residential property. While the assessment-sales ratio for residential property in Connecticut was 47.7 percent in 1971, it was 41.5 percent for commercial and industrial property and just 32.8 percent for vacant land.[1] Underassessment of these properties contributes to the differences between actual and stated assessment ratios.

A third reason is underassessment. Some towns choose to assess at a percentage of market value below the official figure.

The discrepancies in the stated assessment ratios must be corrected immediately if a system of state aid linked to measures of the local property tax base is to be equitably administered. Many states have boards of equalization and assessment which have the responsibility and the authority to determine the official assessment ratios for local governments. In Minnesota and Oregon, these boards have performed well in this task.

In order to implement a system of state aid linked to measures of local property wealth, a new state agency should be created to calculate the actual assessment ratio in each Connecticut town for the purposes of administering state grants for school purposes.

We recommend that a State Board of Property Tax Equalization and Assessment be created. The major function of the Board should be to make assessed valuations comparable among towns for the purpose of administering school grants. This function would include annual or bi-annual reviews of the actual assessment ratio in each town. Such a process would eliminate the assessment ratio variations among towns.

1. Source: 1972 Census of Governments, Volume 2, Part 2, *Assessment-Sales Price Ratios and Tax Rates*, p. 34.

Connecticut has already taken some steps in this direction. In 1974, the Legislature established a Board of Assessment Supervisors in the State Tax Department with the responsibility of assisting local assessors.

Our suggestion is to take this reform another step and create a fully empowered State Board of Property Tax Equalization and Assessment, which would not only assist local assessors, but would also be the official body to calculate the actual assessment ratio for each town for the purpose of administering school grants.

Such a fully empowered State Board will be needed even after all towns assess at 70 percent, a new requirement also passed during the 1974 legislative session. Analysis of current assessment practices in Connecticut has indicated that actual assessment ratios differed among towns with identical stated assessment ratios.

A State Board of Property Tax Equalization and Assessment could have additional functions. It could assess properties which are difficult for local assessors to value, such as utility properties and highly specialized industrial properties.

The Board could also conduct valuation research, supervise local assessment practices, provide technical assistance, interpret tax law, issue rules and regulations and serve as a focal point for the creation of a property tax data bank for use by local and state policymakers.

In addition to a State Board of Equalization and Assessment, there are at least two potential property tax reforms which might be considered.

Analysis of the local property tax in Connecticut indicated that, because of the unequal distribution of property wealth, there are great differences among Connecticut towns in their ability to provide local services. **A general program of state equalizing aid for non-educational services would help alleviate this problem.**

Furthermore, the incidence of the property tax in Connecticut has been shown to be regressive in the low income ranges, regardless of the assumption made about the incidence of the tax. The current circuit breaker program, which limits the property tax burden for senior citizens, protects those over 65 from excessive property tax payments. **An expansion of the circuit breaker program to include persons of all ages would provide relief to all Connecticut individuals who experience excessive property tax burdens.**

GOVERNANCE

The adoption of a new program for financing Connecticut's schools has some implications for the governance of education in the state. If our recommended program had been fully implemented in 1972 - 73, it would have significantly increased the state's involvement in financing education. The state's contribution to the total expenditures of Connecticut's public schools would have risen from approximately 29 percent[1] to 42 percent. The national average in 1972 - 73 was approximately 41 percent.

However, the state's increased role in school finance would not necessarily mean any decrease in local control of education for Connecticut communities. One of the strengths of the GTB plan relative to some of the alternative means of financing education is that it places no requirements or limits on the expenditure level or tax effort of localities. In fact, by providing greater state aid to the property-poor districts, the options available to the schools in those communities will actually increase. The financial constraints many of these towns currently face greatly curtail what they can undertake in the field of education. Local control over the public school system will actually increase in these communities under our recommended program, since it will mean greater choice and flexibility for poorer school districts.

One change is needed at the local level in order to accommodate a GTB program. Since the formula for state aid under such a plan [state aid per pupil = school tax rate × (GTB tax base − town tax base)] involves a school tax rate, it is necessary to identify that part of the local mill rate which is used to finance current school operating expenses. However, this would not mean that a separate school tax would have to be levied in addition to a general town mill rate to finance other local services. The school tax rate would still be included in the total town tax rate.

The State Department of Education would be charged with collecting the data on school tax rates. **We recommend that the State Department's capabilities for data collection and analysis be greatly strengthened.**

A final recommendation in the field of governance involves the way in which state education aid is distributed. Currently such aid goes into the general town fund, rather than directly to the school system in each community. As a result, state school aid may be used to finance other services in addition to education. With the substantial increase in state aid which is envisioned in the recommendations of this Commission, we feel it is necessary to ensure that these funds will be spent on education. **We recommend that legislation requiring that towns devote all state education aid to educational purposes be considered.**

1. Connecticut Public Expenditure Council, Inc., News Release, January 28, 1974.

DIFFERENCES IN EDUCATIONAL COSTS

The guaranteed tax base approach equalizes a town's ability to raise funds for education, but it makes no allowance for any differences in cost which may be experienced by the various towns. Major differences in cost may occur as a result of the number of vocational or special education students in a community, higher costs of living or higher overall wage structures prevailing in a given geographical region, the proportion of elementary to secondary students, higher land and construction costs, and geographical features or safety considerations which cause higher transportation costs. To the extent that a town is subject to unusual costs in any of these areas, it has to take funds away from the regular instructional program to make up the difference or exert a greater financial effort than the norm to accomplish the same results as other communities.

Cost-of-Living Adjustment

There is no available data in Connecticut that would have allowed us to build a cost-of-living index adjustment into our proposal. However, we feel that such an index could be useful for state aid programs and therefore **we recommend that the legislature provide the resources to an appropriate state agency to develop such an index.**

School Construction and Transportation

The current state programs of aid for school construction and transportation were briefly examined. The highest levels of transportation aid, as one would expect, went to small, sparsely populated districts and to regional districts. Likewise, the largest amounts of school construction aid went to regional districts, reflecting the higher rate of reimbursement for regional districts (80% as opposed to 50% for other towns) and the frequent need for additional construction when a new regional district is formed. The cost questions raised by a brief analysis of these programs are significant enough to warrant further investigation by the legislature.

Generally, the cost of transportation has increased at such a rapid pace that the state's original intent to absorb the major costs has dissipated. Therefore, **we recommend further study to develop a new formula whereby the major costs of transportation are borne by the state. The problem of capital expenditures for school buildings also merits further research in order to provide for an equitable school finance system.**

STATE AND LOCAL TAX REVENUES

This final section of the report analyzes Connecticut's state and local tax structure. The presentation is divided into five parts. Part one shows Connecticut's overall division of state and local tax receipts for fiscal year 1972 - 73. Part two summarizes the recommendations by the Advisory Commission on Intergovernmental Relations for a high quality state-local fiscal system. The third part compares Connecticut's tax structure with the ACIR model. Part four contains a table which shows national comparisons of state and local fiscal systems. Part five discusses the income elasticity of taxes.

I. State and local tax collections for fiscal year 1972 - 73 are shown below. State tax collections are comprised of all taxes including the gasoline tax and motor vehicle fees. Local tax collections are the property tax receipts exclusive of penalty payments.

State Tax Collections	$1,125,422,005	53.3%
Local Tax Collections	986,671,053	46.7%
Total Tax Collections	$2,112,093,058	100.0%

II. The Advisory Commission on Intergovernmental Relations recommends four guidelines to form (what they believe) a high quality state-local revenue system. In terms of the tax structure, these recommendations are:

1. The state tax system should produce between 70 and 80 percent of all state-local tax revenue.
2. The personal income tax should be the single most important revenue source and should produce approximately 25 percent of total state-local tax revenue.
3. The sales tax should be the other major source of revenue, producing between 20 and 25 percent of total state-local tax revenue.
4. The local property tax should remain the principal source of local revenue providing 20 to 30 percent state-local revenue.

III. Connecticut's state-local tax structure for fiscal year 1972 - 73 is compared below with the ACIR model outlined above.

	ACIR Recommended	Conn. Actual
Personal Income Tax[1]	25%	2.4%
Sales Tax	20 - 25%	22.1%
Local Property Tax	20 - 30%	46.7%

1. Connecticut's capital gains tax is considered a personal income tax.

It should be noted that during fiscal year 1972 - 73, Connecticut's sales tax rate was 7% and the sales tax on utility services included billings in excess of $10 a month (formerly $20 per month); since then, the sales tax rate has been lowered to 6%, and the sales tax on utility services was repealed. Also, in 1972 - 73, Connecticut's capital gains tax included the tax on dividends; the dividends tax has since been repealed.

IV. Table 9 shows what percentage of each state's total state-local revenue came from the personal income tax, the sales tax, and the property tax during fiscal year 1970 - 71, the latest year such data has been compiled.

V. The income elasticity of a tax structure describes the relationship between changes in personal income and changes in tax receipts. An elastic tax structure provides tax revenue growth at a rate equal to, or more rapid than, the growth in personal income. Of the three major taxes — income, sales, and property — the income tax is generally described as being the most elastic.

The Commission believes that these facts demonstrate the need for Connecticut to reexamine and consider changes in its state-local tax structure.

TABLE 9

THE THREE MAJOR STATE AND LOCAL TAXES -- THEIR CONTRIBUTION TO TOTAL STATE-LOCAL TAX RECEIPTS, 1971

State	State Personal Income Tax	State General Sales Tax	State-Local Property Taxes	Percent State-Local Receipts Collected By The State
United States	10.8%	16.4%	39.9%	54.2
Alabama	9.6	24.1	14.8	74.0
Alaska	28.6	-	22.7	69.9
Arizona	8.6	22.7	38.6	61.1
Arkansas	8.5	23.0	25.6	72.6
California	10.4	14.7	49.1	46.5
Colorado	14.0	15.4	41.9	50.2
Connecticut	0.6	16.1	51.2	48.4
Delaware	28.5	-	17.6	79.7
Dist. of Columbia	25.5	17.9	31.0	-
Florida	-	27.1	33.9	60.1
Georgia	11.8	23.3	32.2	63.9
Hawaii	24.0	36.7	18.2	76.4
Idaho	19.3	15.6	35.2	64.0
Illinois	13.5	17.8	38.9	54.6
Indiana	10.3	19.1	50.8	49.7
Iowa	9.0	16.5	49.8	49.8
Kansas	8.7	16.9	50.4	49.2
Kentucky	12.8	27.9	22.2	73.2
Louisiana	5.9	16.7	19.0	70.7
Maine	5.8	22.3	45.2	55.5
Maryland	20.4	12.9	32.8	56.8
Massachusetts	18.0	6.0	52.2	47.4
Michigan	10.8	19.9	41.2	57.5
Minnesota	19.2	11.0	42.3	56.8
Mississippi	6.6	35.1	24.3	73.7
Missouri	9.9	19.0	40.7	49.9
Montana	14.2	-	55.6	45.3
Nebraska	8.3	13.6	51.2	45.1
Nevada	-	22.3	32.8	58.7
New Hampshire	1.8	-	59.1	41.4
New Jersey	0.5	14.3	54.7	41.2
New Mexico	8.9	29.6	22.4	78.9
New York	20.0	9.3	37.6	49.3
North Carolina	17.4	16.5	25.2	74.9
North Dakota	6.4	20.7	44.9	54.2
Ohio	-	17.2	47.2	45.1
Oklahoma	7.5	12.0	30.2	64.1
Oregon	25.2	-	48.9	49.4
Pennsylvania	2.6	19.0	29.5	58.6
Rhode Island	8.4	18.6	38.7	60.8
South Carolina	13.9	27.3	22.2	76.6
South Dakota	-	18.2	55.2	41.7
Tennessee	1.0	22.0	28.2	61.0
Texas	-	16.2	40.0	55.9
Utah	14.5	23.8	36.1	63.1
Vermont	18.9	8.6	37.3	62.2
Virginia	17.8	13.1	29.4	59.2
Washington	-	36.6	34.7	67.0
West Virginia	10.1	32.8	22.2	74.5
Wisconsin	21.2	14.2	43.3	59.4
Wyoming	-	20.8	47.3	56.7

Source: U.S. Advisory Commission on Intergovernmental Relations, Federal-State-Local Finances: Significant Features of Fiscal Federalism, 1973-74 Edition (Washington: Government Printing Office, 1974), Table 18, p. 30.

CONCLUSION

We offer this report to the people of Connecticut with the hope that it will provide a springboard for a full and open discussion of how Connecticut schools ought to be financed.

APPENDICES

Explanation of Appendices A,B, and C

The first three appendices indicate the effect of the Commission's recommendations on every Connecticut town. Because 1972-73 was the last year for which complete data was available, we simulated what the impact of the entire program would have been in that year. The actual impact if these recommendations were implemented for 1975-76 would differ from these simulated figures.

The GTB portion of the simulation is based on 1972-73 data on the local property tax base in each community. These figures have been adjusted for differences in assessment ratios, but not for differing years of revaluation. The Commission has recommended that property tax assessments must be comparable in all communities in order to distribute aid through a GTB. Such comparability would require taking both differing assessment ratios and differing years of assessment into consideration. If this were done for the 1972-73 data, the figures would be different from those listed in Appendices A,B, and C. The differences would be greatest for the towns with old revaluations. They would receive less aid than is shown in these appendices.

Under a GTB program, each town below the guarantee decides what combination of expenditure increase and school tax relief it wishes to realize. In order to simulate the effect of the program, we had to make some assumption about the choices communities would make. We have assumed that the towns will choose to use half the expenditure increase and half the school tax relief possible under the GTB. If a town chose to take more expenditure increase and less school tax relief than is assumed, e.g., three-fourths the expenditure increase and one-fourth the school tax reduction, then it would receive more state aid, experience a higher increase in expenditures and a lower reduction in school tax rate than is indicated in the appendices.

The impact of the Commission's recommendations is listed only for individual towns, and not for regional districts. Each town in a region has a different tax base and thus would be differentially affected by the GTB portion of the recommendation. For this reason, the towns in regional districts were each treated individually rather than combined and considered as a region. Since each town will receive different amounts of aid from the GTB, towns in the same K-12 region will be shown as having different expenditures.

APPENDIX A

Simulated Impact of Commission's Recommendations on State Aid For Education on Connecticut Towns For the 1972-73 School Year*

Town	Simulated Total Increase In 1972-73 State Aid For Education** (Thousands of Dollars)	Town	Simulated Total Increase In 1972-73 State Aid For Education** (Thousands of Dollars)
Andover	$ 219	East Haddam	$ 374
Ansonia	1071	East Hampton	758
Ashford	202	East Hartford	189
Avon	199	East Haven	1971
Barkhamsted	76	East Lyme	494
Beacon Falls	140	Easton	213
Berlin	24	East Windsor	1030
Bethany	386	Ellington	1124
Bethel	950	Enfield	7854
Bethlehem	96	Essex	15
Bloomfield	110	Fairfield	645
Bolton	454	Farmington	299
Bozrah	208	Franklin	57
Branford	61	Glastonbury	2001
Bridgeport	9603	Goshen	4
Bridgewater	8	Granby	861
Bristol	4043	Greenwich	166
Brookfield	1014	Griswold	519
Brooklyn	406	Groton	1653
Burlington	413	Guilford	1412
Canaan	3	Haddam	8
Canterbury	316	Hamden	172
Canton	587	Hampton	137
Chaplin	386	Hartford	4538
Cheshire	1424	Hartland	28
Chester	78	Harwinton	506
Clinton	396	Hebron	962
Colchester	752	Kent	7
Colebrook	24	Killingly	1218
Columbia	39	Killingworth	4
Cornwall	5	Lebanon	336
Coventry	937	Ledyard	1381
Cromwell	314	Lisbon	219
Danbury	2703	Litchfield	151
Darien	92	Lyme	3
Deep River	13	Madison	38
Derby	636	Manchester	2311
Durham	704	Mansfield	799
Eastford	142	Marlborough	506
East Granby	366	Meriden	2431

* The simulated figures represent what would have happened if the Commissions's recommendations had been in effect in 1972-73.

** The simulated state aid is based on the assumption that each town will take half the possible expenditure increase and half the possible school tax reduction. The increase in state aid includes the funds used to replace funds previously raised locally to permit school tax relief as well as funds used to increase expenditures.

Town	Simulated Total Increase In 1972-73 State Aid For Education (Thousands of Dollars)
Middlebury	$ 21
Middlefield	259
Middletown	121
Milford	390
Monroe	1452
Montville	903
Morris	133
Naugatuck	1345
New Britain	5709
New Canaan	75
New Fairfield	23
New Hartford	400
New Haven	4861
Newington	301
New London	812
New Milford	47
Newtown	144
Norfolk	60
North Branford	1238
North Canaan	68
North Haven	90
North Stonington	504
Norwalk	1622
Norwich	4410
Old Lyme	12
Old Saybrook	24
Orange	64
Oxford	139
Plainfield	1314
Plainville	604
Plymouth	524
Pomfret	153
Portland	310
Preston	578
Prospect	481
Putnam	147
Redding	19
Ridgefield	2403
Rocky Hill	32
Roxbury	7
Salem	16
Salisbury	12
Scotland	210
Seymour	1125
Sharon	10
Shelton	$ 345
Sherman	5
Simsbury	2515
Somers	850
Southbury	24
Southington	891
South Windsor	2636
Sprague	81
Stafford	536
Stamford	1920
Sterling	325
Stonington	1072
Stratford	761
Suffield	260
Thomaston	220
Thompson	498
Tolland	1066
Torrington	823
Trumbull	90
Union	12
Vernon	2387
Voluntown	117
Wallingford	1726
Warren	185
Washington	15
Waterbury	6495
Waterford	49
Watertown	1268
Westbrook	12
West Hartford	180
West Haven	1222
Weston	37
Westport	108
Wethersfield	890
Willington	407
Wilton	71
Winchester	949
Windham	1305
Windsor	251
Windsor Locks	493
Wolcott	2222
Woodbridge	28
Woodbury	181
Woodstock	168

APPENDIX B

SIMULATED IMPACT OF COMMISSION'S RECOMMENDATIONS ON CONNECTICUT TOWNS FOR THE 1972-73 SCHOOL YEAR*

Town	Actual 1972-73 Per Pupil Current Operating Expend-itures	Increase In Per Pupil Expenditure Due to GTB at 75th Percen-tile**	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expan-ded Program For The Disadvan-taged	Increase In Per Pupil Expenditure From Increased Funding For Special Education***	Total Increase In Per Pupil Expend-itures	Simulated 1972-73 Per Pupil Expend-itures
Andover	$ 1014	$ 226	$	$ 3	$ 11	$ 240	$ 1254
Ansonia	866	158		11	7	176	1042
Ashford	751	222		6	6	234	985
Avon	1107	39		2	6	47	1154
Barkhamsted	879	57		1	12	70	949
Beacon Falls	778	82		4	4	90	868
Berlin	993	0		0	7	7	1000
Bethany	1004	192		2	11	205	1209
Bethel	1041	174		5	11	190	1231
Bethlehem	1023	100		4	9	113	1136
Bloomfield	1312	0		5	21	26	1338
Bolton	1057	283		0	9	292	1349
Bozrah	818	222		6	9	237	1055
Branford	983	0		5	8	13	996
Bridgeport	982	171	70	27	13	281	1263
Bridgewater	1363	0		5	19	24	1387
Bristol	836	202		6	8	216	1052

* The expenditure figures are for current operating expenses. Current operating expenditures include educational expenditures for the daily operation of the school program. It does not include transportation, capital construction and debt service expenses. The simulated figures in columns 2 - 7 represent what would have occurred in each town if the Commission's recommendations had been in effect in 1972-73.

** The expenditure increases from the GTB are based on the assumption that each town will take half the possible expenditure increase and half the possible school tax reduction.

*** Expansion of funding to 3/4's reimbursement for present program and 100 percent for program expansion funded in the current year.

APPENDIX B (continued)

Town	Actual 1972-73 Per Pupil Current Operating Expend-itures	Increase In Per Pupil Expenditure Due to GTB at 75th Percen-tile	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expan-ded Program For The Disadvan-taged	Increase In Per Pupil Expenditure From Increased Funding For Special Education	Total Increase In Per Pupil Expend-itures	Simulated 1972-73 Per Pupil Expend-itures
Brookfield	$ 886	$ 202	$	$ 2	$ 6	$ 210	$ 1096
Brooklyn	859	206		7	7	220	1079
Burlington	938	203		3	9	215	1153
Canaan	1178	0		5	10	15	1193
Canterbury	700	283		4	3	290	990
Canton	945	191		4	5	200	1145
Chaplin	968	639		16	12	667	1635
Cheshire	1098	146		3	9	158	1256
Chester	997	50		6	6	62	1059
Clinton	795	69		6	5	80	875
Colchester	926	247		6	15	258	1184
Colebrook	1134	46		3	7	56	1190
Columbia	1007	19		3	6	28	1035
Cornwall	1193	0		6	13	19	1212
Coventry	847	263		6	7	276	1123
Cromwell	818	96		6	5	107	925
Danbury	1111	130		9	11	150	1261
Darien	1570	0		2	16	18	1588
Deep River	1095	0		6	8	14	1109
Derby	897	149		8	10	167	1064
Durham	969	319		3	8	330	1299
Eastford	981	365		0	12	377	1358
East Granby	950	202		0	7	209	1159
East Haddam	867	195		7	2	204	1071
East Hampton	850	225		7	6	238	1088
East Hartford	1211	0		7	9	16	1227
East Haven	910	198		6	12	216	1126
East Lyme	929	72		5	5	82	1011
Easton	1165	73		1	12	86	1251
East Windsor	1000	321		0	3	324	1324

APPENDIX B (continued)

Town	Actual 1972-73 Per Pupil Current Operating Expenditures	Increase In Per Pupil Expenditure Due to GTB at 75th Percentile	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expanded Program For The Disadvantaged	Increase In Per Pupil Expenditure From Increased Funding For Special Education	Total Increase In Per Pupil Expenditures	Simulated 1972-73 Per Pupil Expenditures
Ellington	$ 994	$ 285	$	$ 3	$ 10	$ 298	$ 1292
Enfield	757	423		4	5	432	1189
Essex	1096	0		6	10	16	1112
Fairfield	1140	20		3	12	35	1175
Farmington	1137	38		3	11	52	1189
Franklin	813	78		1	11	90	903
Glastonbury	969	206		3	7	216	1185
Goshen	1099	0		7	10	17	1116
Granby	900	313		2	9	324	1224
Greenwich	1429	0		4	11	15	1444
Griswold	696	193		9	4	206	902
Groton	1002	93		10	6	109	1111
Guilford	986	224		3	8	235	1221
Haddam	968	0		2	4	6	974
Hamden	1210	0		6	12	18	1228
Hampton	1043	279		0	20	299	1342
Hartford	1497	16	70	44	12	142	1639
Hartland	869	32		2	11	45	914
Harwinton	938	252		3	9	264	1202
Hebron	874	516		3	7	526	1406
Kent	1092	0		4	12	16	1108
Killingly	776	248		9	3	260	1036
Killingworth	968	0		2	4	6	974
Lebanon	802	169		4	1	174	976
Ledyard	824	221		2	4	227	1051
Lisbon	670	197		7	5	209	879
Litchfield	1093	32		6	14	52	1145
Lyme	1017	0		5	5	10	1027
Madison	835	0		3	9	12	847
Manchester	1005	124		6	7	137	1142

APPENDIX B (continued)

Town	Actual 1972-73 Per Pupil Current Operating Expenditures	Increase In Per Pupil Expenditure Due to GTB at 75th Percentile	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expanded Program For The Disadvantaged	Increase In Per Pupil Expenditure From Increased Funding For Special Education	Total Increase In Per Pupil Expenditures	Simulated 1972-73 Per Pupil Expenditures
Mansfield	$ 1067	$ 181	$	$ 4	$ 12	$ 197	$ 1264
Marlborough	929	373		3	10	386	1315
Meriden	816	114		11	9	134	950
Middlebury	1005	0		5	12	17	1022
Middlefield	969	134		3	8	145	1114
Middletown	1009	0		11	8	19	1028
Milford	977	9		5	9	23	1000
Monroe	866	234		2	10	246	1112
Montville	854	112		4	4	120	974
Morris	1099	160		7	10	177	1276
Naugatuck	848	143		6	9	158	1006
New Britain	945	206	70	16	8	300	1245
New Canaan	1516	0		2	15	17	1533
New Fairfield	857	0		5	6	11	868
New Hartford	1009	207		3	10	220	1229
New Haven	1317	50	70	45	14	179	1496
Newington	1170	19		2	7	28	1198
New London	1158	77		21	13	111	1269
New Milford	933	0		6	6	12	945
Newtown	1033	10		3	9	22	1055
Norfolk	925	57		4	12	73	998
North Branford	899	233		2	7	242	1141
North Canaan	1171	43		6	15	64	1235
North Haven	1192	0		3	12	15	1207
North Stonington	722	278		3	2	283	1005
Norwalk	1113	0	-70	10	15	95	1208
Norwich	899	337		13	8	358	1257
Old Lyme	1017	0		5	4	9	1026
Old Saybrook	1069	0		4	6	10	1079
Orange	1106	0		2	15	17	1123

APPENDIX B (continued)

Town	Actual 1972-73 Per Pupil Current Operating Expend-itures	Increase In Per Pupil Expenditure Due to GTB at 75th Percen-tile	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expan-ded Program For The Disadvan-taged	Increase In Per Pupil Expenditure From Increased Funding For Special Education	Total Increase In Per Pupil Expend-itures	Simulated 1972-73 Per Pupil Expend-itures
Oxford	$ 733	$ 53	$	$ 3	$ 2	$ 58	$ 791
Plainfield	817	312		4	1	317	1134
Plainville	981	74		6	11	91	1072
Plymouth	783	116		6	4	126	909
Pomfret	827	163		5	3	171	998
Portland	939	73		6	9	88	1027
Preston	856	368		3	2	373	1229
Prospect	778	177		4	4	185	963
Putnam	776	47		15	3	65	841
Redding	1137	0		1	10	11	1148
Ridgefield	1081	235		1	13	249	1330
Rocky Hill	1130	0		4	11	15	1145
Roxbury	1363	0		5	19	24	1387
Salem	826	12		5	11	28	854
Salisbury	1258	0		6	13	19	1277
Scotland	1013	566		0	8	574	1587
Seymour	727	233		4	6	243	970
Sharon	1289	0		7	15	22	1311
Shelton	751	22		3	9	34	785
Sherman	1077	0		6	7	13	1090
Simsbury	904	277		1	8	286	1190
Somers	824	318		3	9	330	1154
Southbury	1005	0		5	12	17	1022
Southington	822	54		4	5	63	885
South Windsor	952	320		2	11	333	1285
Sprague	804	72		9	3	84	888
Stafford	904	144		8	13	165	1069
Stamford	1315	0	70	11	13	94	1409
Sterling	709	485		7	2	494	1203
Stonington	925	175		8	5	188	1113
Stratford	1092	32		5	11	48	1140
Suffield	977	48		15	8	71	1048

APPENDIX B (continued)

Town	Actual 1972-73 Per Pupil Current Operating Expenditures	Increase In Per Pupil Expenditure Due to GTE at 75th Percentile	Increase In Per Pupil Expenditure From Urban Education Aid	Increase In Per Pupil Expenditure From Expanded Program For The Disadvantaged	Increase In Per Pupil Expenditure From Increased Funding For Special Education	Total Increase In Per Pupil Expenditures	Simulated 1972-73 Per Pupil Expenditures
Thomaston	$ 852	$ 77	$	$ 7	$ 4	$ 88	$ 940
Thompson	803	182		8	7	197	1000
Tolland	775	249		3	7	259	1034
Torrington	895	73		11	5	89	984
Trumbull	995	0		2	9	11	1006
Union	742	68		0	2	70	812
Vernon	933	199		6	10	215	1148
Voluntown	826	199		8	10	217	1043
Wallingford	1023	106		4	4	114	1137
Warren	1099	333		7	10	350	1449
Washington	1363	0		5	19	24	1387
Waterbury	1178	158	70	21	7	256	1434
Waterford	1023	0		4	7	11	1034
Watertown	873	159		4	5	168	1041
Westbrook	879	0		7	5	12	891
West Hartford	1443	0		4	11	15	1458
West Haven	1018	58		11	8	77	1095
Weston	1333	4		0	7	11	1344
Westport	1439	0		2	13	15	1454
Wethersfield	1102	73		3	15	91	1193
Willington	891	305		4	8	317	1208
Wilton	1333	0		2	14	16	1349
Winchester	843	257		6	7	270	1113
Windham	892	195		11	6	212	1104
Windsor	1003	16		4	9	29	1032
Windsor Locks	877	62		0	3	65	942
Wolcott	780	376		2	6	384	1164
Woodbridge	1109	0		0	14	14	1123
Woodbury	1023	63		4	9	76	1099
Woodstock	880	85		6	4	95	975

APPENDIX C

Simulated Impact of Commission's Recommendations on School Tax Rates in Connecticut Towns For the 1972-73 School Year*

Town	Actual 1972-73 School Tax Rate	Simulated School Tax Rate**	Change in School Tax Rate
Andover	21.4 Mills	17.3 Mills	-4.1 Mills
Ansonia	16.0	13.1	-2.9
Ashford	17.0	13.0	-4.1
Avon	17.2	16.5	-0.7
Barkhamsted	13.4	12.3	-1.0
Beacon Falls	12.3	10.8	-1.5
Berlin	13.4	13.4	0
Bethany	20.5	17.0	-3.5
Bethel	20.3	17.1	-3.2
Bethlehem	16.8	14.9	-1.8
Bloomfield	14.9	14.9	0
Bolton	24.8	19.6	-5.2
Bozrah	17.6	13.6	-4.1
Branford	11.7	11.7	0
Bridgeport	17.6	14.5	-3.1
Bridgewater	18.1	18.1	0
Bristol	17.7	14.0	-3.7
Brookfield	19.2	15.5	-3.7
Brooklyn	18.3	14.5	-3.8
Burlington	19.3	15.6	-3.7
Canaan	11.0	11.0	0
Canterbury	18.3	13.1	-5.2
Canton	19.7	16.2	-3.5
Chaplin	34.8	23.1	-11.7
Cheshire	20.5	17.8	-2.7
Chester	15.1	14.2	-0.9
Clinton	12.6	11.3	-1.3
Colchester	21.1	16.6	-4.5
Colebrook	17.7	16.8	-0.8
Columbia	14.7	14.4	-0.3
Cornwall	6.3	6.3	0

* The simulated figures represent what would have happened if the Commission's recommendations had been in effect in 1972-73.

** The simulated tax rates are based on the assumption that each town will use half its equalization aid to increase education expenditures and half to lower school tax rates.

Simulated Impact of Commission's
Recommendations on School Tax Rates
in Connecticut Towns For the
1972-73 School Year

Town	Actual 1972-73 School Tax Rate	Simulated School Tax Rate	Change in School Tax Rate
Coventry	20.1 Mills	15.3 Mills	-4.8 Mills
Cromwell	13.7	12.0	-1.8
Danbury	19.8	17.4	-2.4
Darien	20.1	20.1	0
Deep River	13.2	13.2	0
Derby	15.7	13.0	-2.7
Durham	24.1	18.3	-5.8
Eastford	25.9	19.3	-6.7
East Granby	20.3	16.7	-3.7
East Haddam	18.6	15.0	-3.6
East Hampton	19.0	14.9	-4.1
East Hartford	14.3	14.3	0
East Haven	18.6	14.9	-3.6
East Lyme	14.5	13.2	-1.3
Easton	19.2	17.9	-1.3
East Windsor	25.4	19.6	-5.9
Ellington	23.7	18.5	-5.2
Enfield	24.6	16.9	-7.7
Essex	10.8	10.8	0
Fairfield	16.6	16.2	-0.4
Farmington	17.2	16.5	-0.7
Franklin	12.6	11.2	-1.4
Glastonbury	20.6	16.8	-3.8
Goshen	6.8	6.8	0
Granby	23.1	17.4	-5.7
Greenwich	7.4	7.4	0
Griswold	14.8	11.3	-3.5
Groton	13.5	11.8	-1.7
Guilford	21.6	17.5	-4.1
Haddam	7.0	7.0	0
Hamden	16.3	16.3	0
Hampton	23.6	18.5	-5.1
Hartford	20.1	19.8	-0.3
Hartland	12.1	11.5	-0.6
Harwinton	21.1	16.5	-4.6
Hebron	30.3	20.8	-9.4
Kent	11.3	11.3	0
Killingly	18.6	14.0	-4.5
Killingworth	10.8	10.8	0

Simulated Impact of Commission's Recommendations on School Tax Rates in Connecticut Towns For the 1972-73 School Year

Town	Actual 1972-73 School Tax Rate	Simulated School Tax Rate	Change in School Tax Rate
Lebanon	16.2 Mills	13.1 Mills	-3.1 Mills
Ledyard	17.7	13.7	-4.0
Lisbon	14.7	11.1	-3.6
Litchfield	15.5	14.9	-0.6
Lyme	8.8	8.8	0
Madison	10.5	10.5	0
Manchester	18.1	15.8	-2.3
Mansfield	20.1	16.8	-3.3
Marlborough	25.8	19.0	-6.8
Meriden	13.7	11.6	-2.1
Middlebury	7.8	7.8	0
Middlefield	17.3	14.9	-2.5
Middletown	12.8	12.8	0
Milford	13.1	12.9	-0.2
Monroe	19.4	15.1	-4.3
Montville	14.8	12.7	-2.0
Morris	20.0	17.1	-2.9
Naugatuck	16.0	13.3	-2.6
New Britain	19.2	15.4	-3.8
New Canaan	16.0	16.0	0
New Fairfield	9.5	9.5	0
New Hartford	21.0	17.2	-3.8
New Haven	17.1	16.2	-0.9
Newington	16.9	16.6	-0.3
New London	17.2	15.8	-1.4
New Milford	10.3	10.3	0
Newtown	14.4	14.2	-0.2
Norfolk	13.7	12.7	-1.0
North Branford	20.2	16.0	-4.3
North Canaan	17.3	16.5	-0.8
North Haven	12.4	12.4	0
North Stonington	18.8	13.8	-5.1
Norwalk	11.8	11.8	0
Norwich	23.4	17.3	-6.2
Old Lyme	10.3	10.3	0
Old Saybrook	11.7	11.7	0
Orange	12.9	12.9	0
Oxford	11.1	10.1	-1.0
Plainfield	22.1	16.3	-5.7
Plainville	15.4	14.0	-1.4
Plymouth	13.9	11.8	-2.1

Simulated Impact of Commission's
Recommendations on School Tax Rates
in Connecticut Towns For the
1972-73 School Year

Town	Actual 1972-73 School Tax Rate	Simulated School Tax Rate	Change in School Tax Rate
Pomfret	16.5 Mills	13.5 Mills	-3.0 Mills
Portland	14.6	13.3	-1.3
Preston	24.6	17.9	-6.7
Prospect	15.8	12.6	-3.2
Putnam	10.5	9.7	-0.9
Redding	16.3	16.3	0
Ridgefield	23.5	19.2	-4.3
Rocky Hill	13.1	13.1	0
Roxbury	16.5	16.5	0
Salem	10.5	10.3	-0.2
Salisbury	7.4	7.4	0
Scotland	34.2	23.8	-10.3
Seymour	17.1	12.8	-4.3
Sharon	15.0	15.0	0
Shelton	9.6	9.2	-0.4
Sherman	12.0	12.0	0
Simsbury	22.2	17.1	-5.1
Somers	21.9	16.0	-5.8
Southbury	6.6	6.6	0
Southington	12.4	11.4	-1.0
South Windsor	24.2	18.4	-5.9
Sprague	12.1	10.8	-1.3
Stafford	16.4	13.7	-2.6
Stamford	10.5	10.5	0
Sterling	26.0	17.1	-8.9
Stonington	18.1	14.9	-3.2
Stratford	15.7	15.2	-0.6
Suffield	13.7	12.8	-0.9
Thomaston	13.4	12.0	-1.4
Thompson	15.9	12.6	-3.3
Tolland	18.6	14.0	-4.5
Torrington	14.2	12.8	-1.3
Trumbull	13.3	13.3	0
Union	11.0	9.7	-1.2
Vernon	19.1	15.4	-3.6
Voluntown	16.8	13.2	-3.6
Wallingford	17.7	15.7	-1.9
Warren	26.3	20.2	-6.1
Washington	14.1	14.1	0
Waterbury	21.6	18.7	-2.9

Simulated Impact of Commission's Recommendations on School Tax Rates in Connecticut Towns For the 1972-73 School Year

Town	Actual 1972-73 School Tax Rate	Simulated School Tax Rate	Change in School Tax Rate
Waterford	11.2 Mills	11.2 Mills	0 Mills
Watertown	17.1	14.2	-2.9
Westbrook	7.8	7.8	0
West Hartford	17.0	17.0	0
West Haven	15.3	14.2	-1.1
Weston	20.1	20.0	-0.1
Westport	13.5	13.5	0
Wethersfield	17.5	16.2	-1.3
Willington	22.7	17.1	-5.6
Wilton	18.0	18.0	0
Winchester	19.9	15.2	-4.7
Windham	17.9	14.3	-3.6
Windsor	14.0	13.7	-0.3
Windsor Locks	13.9	12.8	-1.1
Wolcott	23.3	16.4	-6.9
Woodbridge	11.4	11.4	0
Woodbury	15.4	14.3	-1.2
Woodstock	14.6	13.1	-1.5

APPENDIX D

TOWNS RANKED BY THEIR 1972-73 PROPERTY WEALTH PER PUPIL

	Town	Property Worth Per Pupil	
1.	Sterling	$ 17,441	
2.	Chaplin	18,003	
3.	Enfield	20,319	
4.	Hebron	20,612	
5.	Scotland	21,598	
6.	Wolcott	22,393	
7.	Canterbury	23,792	
8.	Preston	24,773	
9.	North Stonington	25,246	
10.	Somers	25,630	
11.	Marlborough	25,788	
12.	Norwich	25,948	
13.	Plainfield	26,431	
14.	Eastford	26,599	
15.	Seymour	27,377	
16.	Granby	27,632	
17.	Willington	27,828	
18.	Lisbon	27,859	
19.	Tolland	27,975	
20.	Killingly	27,995	
21.	Durham	28,236	
22.	South Windsor	28,284	
23.	Coventry	28,549	
24.	Ashford	28,620	
25.	Griswold	28,650	
26.	Winchester	28,824	
27.	Warren	29,393	
28.	Bozrah	29,480	
29.	East Windsor	29,484	
30.	Simsbury	29,739	
31.	Ledyard	29,794	
32.	Monroe	30,586	
33.	Ellington	30,733	
34.	Harwinton	30,845	
35.	East Hampton	31,015	
36.	Voluntown	31,039	
37.	Hampton	31,039	
38.	Colchester	31,277	
39.	North Branford	31,698	
40.	Thompson	31,847	
41.	Bristol	31,856	25th
42.	Bolton	31,872	Percen-
43.	Brooklyn	32,199	tile
44.	Prospect	32,337	
45.	Windham	32,948	
46.	New Britain	$ 33,218	
47.	East Haven	33,382	
48.	Andover	33,642	
49.	Burlington	33,710	30th
50.	East Haddam	33,731	Percen-
51.	Brookfield	33,745	tile
52.	Lebanon	33,802	
53.	Vernon	33,852	
54.	Guilford	33,991	
55.	Ridgefield	34,693	
56.	Glastonbury	34,745	
57.	East Granby	34,879	35th
58.	Pomfret	34,949	Percen-
59.	New Hartford	35,015	tile
60.	Ansonia	35,050	
61.	Bridgeport	35,258	
62.	Canton	35,302	
63.	Stonington	35,468	
64.	Derby	35,762	
65.	Bethany	35,987	
66.	Watertown	36,138	40th
67.	Mansfield	36,706	Percen-
68.	Naugatuck	36,786	tile
69.	Stafford	37,152	
70.	Bethel	37,588	
71.	Plymouth	37,982	
72.	Meriden	38,071	
73.	Morris	38,712	
74.	Middlefield	39,213	
75.	Montville	39,534	45th
76.	Waterbury	40,078	Percen-
77.	Cheshire	40,474	tile
78.	Cromwell	40,697	
79.	Groton	40,898	
80.	Manchester	40,945	
81.	Beacon Falls	41,429	
82.	Danbury	41,593	
83.	Franklin	42,279	50th
84.	Union	42,354	Percen-
85.	Wallingford	42,746	tile
86.	Bethlehem	42,804	
87.	Sprague	42,884	
88.	Woodstock	43,125	
89.	Thomaston	43,153	
90.	Clinton	43,733	

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	Town	Property Worth Per Pupil	
91.	Torrington	$ 44,363	
92.	Portland	44,712	55th
93.	East Lyme	44,814	Percen-
94.	Plainville	45,072	tile
95.	Oxford	45,218	
96.	Putnam	45,739	
97.	New London	45,789	
98.	Windsor Locks	45,879	
99.	Southington	45,939	60th
100.	Barkhamsted	46,159	Percen-
101.	Wethersfield	46,382	tile
102.	Norfolk	46,443	
103.	Woodbury	46,557	
104.	West Haven	47,120	
105.	Easton	47,150	
106.	Suffield	47,768	
107.	Chester	48,143	65th
108.	New Haven	48,845	Percen-
109.	Hartland	49,484	tile
110.	Colebrook	49,567	
111.	North Canaan	49,788	
112.	Shelton	50,141	
113.	Avon	50,168	
114.	Farmington	50,319	
115.	Litchfield	50,636	
116.	Stratford	50,674	70th
117.	Columbia	52,152	Percen-
118.	Fairfield	52,308	tile
119.	Windsor	52,433	
120.	Salem	52,486	
121.	Newington	52,524	
122.	Hartford	53,132	
123.	Newtown	53,297	
124.	Milford	53,326	75th
125.	Weston	54,309	Percen-
126.	Redding	54,712	tile
127.	Madison	55,200	
128.	Trumbull	55,373	
129.	Berlin	55,697	
130.	Middletown	55,766	
131.	Hamden	56,257	
132.	Bridgewater	57,288	
133.	Wilton	59,039	80th
134.	Branford	61,724	Percen-
135.	Deep River	61,919	tile
136.	Roxbury	$ 62,826	
137.	Waterford	63,093	
138.	Orange	63,733	
139.	Darien	63,794	
140.	Sharon	64,157	
141.	Rocky Hill	64,846	85th
142.	East Hartford	64,881	Percen-
143.	New Fairfield	65,815	tile
144.	Bloomfield	66,116	
145.	New Milford	66,184	
146.	Killingworth	66,272	
147.	Norwalk	66,421	
148.	West Hartford	68,100	
149.	Sherman	69,399	
150.	Old Saybrook	70,517	90th
151.	Kent	70,548	Percen-
152.	Woodbridge	73,001	tile
153.	Old Lyme	73,083	
154.	North Haven	73,431	
155.	Washington	73,596	
156.	Essex	74,728	
157.	New Canaan	77,281	
158.	Canaan	78,811	
159.	Westbrook	80,914	
160.	Westport	83,027	
161.	Lyme	84,966	
162.	Middlebury	86,302	
163.	Stamford	96,085	
164.	Southbury	101,943	
165.	Haddam	102,539	
166.	Goshen	113,479	
167.	Salisbury	125,596	
168.	Cornwall	138,902	
169.	Greenwich	156,564	

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APPENDIX E

SELECTED SCHOOLS FINANCE STATISTICS FOR CONNECTICUT TOWNS

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth Per Pupil 1972-73	School Tax Rate 1972-73 (mills)	Date of Revaluation
Andover	$1014.47	$33,642.	21.41	1972
Ansonia	865.72	35,050.	16.03	1964
Ashford	751.18	28,620.	17.04	1964
Avon	1106.60	50,168.	17.22	1967
Barkhamsted	879.18	46,159.	13.39	1969
Beacon Falls	778.50	41,429.	12.34	1972
Berlin	993.20	55,697.	13.37	1966
Bethany	1003.92	35,987.	20.54	1967
Bethel	1041.33	37,588.	20.27	1968
Bethlehem	1022.81	42,804.	16.77	1969
Bloomfield	1312.18	66,116.	14.90	1969
Bolton	1056.58	31,872.	24.79	1969
Bozrah	818.37	29,480.	17.63	1972
Branford	982.77	61,724.	11.66	1969
Bridgeport	981.65	35,258.	17.61	1963
Bridgewater	1363.35	57,288.	18.07	1970
Bristol	835.85	31,856.	17.65	1964
Brookfield	885.90	33,745.	19.22	1963
Brooklyn	859.17	32,199.	18.29	1970
Burlington	938.32	33,710.	19.32	1970
Canaan	1178.23	78,811.	11.03	1968
Canterbury	700.01	23,792.	18.29	1970
Canton	945.15	35,302.	19.67	1968
Chaplin	968.00	18,003.	34.82	1968
Cheshire	1097.77	40,474.	20.47	1968
Chester	996.50	48,143.	15.12	1969
Clinton	795.24	43,733.	12.55	1970
Colchester	926.13	31,277.	21.10	1972
Colebrook	1133.67	49,567.	17.66	1970
Columbia	1006.90	52,152.	14.70	1972
Cornwall	1192.58	138,902.	6.30	1972
Coventry	846.74	28,549.	20.12	1971
Cromwell	818.10	40,697.	13.72	1968
Danbury	1110.53	41,593.	19.76	1966
Darien	1570.47	63,794.	20.11	1966
Deep River	1004.93	61,919.	13.16	1962
Derby	897.12	35,762.	15.73	1963
Durham	968.69	28,236.	24.08	1969

APPENDIX E, continued

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth Per Pupil 1972-73	School Tax Rate 1972-73 (mills)	Date of Revaluation
Eastford	$ 980.52	$ 26,599.	25.94	1962
East Granby	949.71	34,879.	20.34	1969
East Haddam	866.81	33,731.	18.59	1961
East Hampton	850.16	31,015.	18.99	1969
East Hartford	1211.22	64,881.	14.33	1971
East Haven	910.33	33,382.	18.56	1971
East Lyme	929.62	44,814.	14.54	1971
Easton	1164.71	47,150.	19.23	1960
East Windsor	1000.03	29,484.	25.43	1965
Ellington	994.43	30,733.	23.74	1970
Enfield	757.34	20,319.	24.60	1962
Essex	1095.69	74,728.	10.78	1968
Fairfield	1139.65	52,308.	16.57	1963
Farmington	1136.98	50,319.	17.15	1965
Franklin	813.27	42,279.	12.58	1969
Glastonbury	968.52	34,745.	20.61	1965
Goshen	1099.11	113,479.	6.81	1969
Granby	899.54	27,632.	23.08	1967
Greenwich	1428.99	156,564.	7.29	1969
Griswold	696.47	28,650.	14.81	1970
Groton	1002.06	40,898.	13.51	1972
Guilford	985.97	33,991.	21.63	1964
Haddam	968.22	102,539.	6.97	1971
Hamden	1209.78	56,257.	16.35	1966
Hampton	1043.48	31,039.	23.60	1969
Hartford	1497.05	53,132.	20.10	1961
Hartland	868.86	49,484.	12.05	1972
Harwinton	938.33	30,845.	21.11	1968
Hebron	874.06	20,612.	30.28	1963
Kent	1091.78	70,548.	11.27	1971
Killingly	776.36	27,995.	18.56	1964
Killingworth	968.22	66,272.	10.78	1972
Lebanon	801.65	33,802.	16.16	1970
Ledyard	823.93	29,794.	17.74	1972
Lisbon	669.94	27,859.	14.67	1971
Litchfield	1092.82	50,636.	15.48	1970
Lyme	1017.16	84,966.	8.85	1969
Madison	835.07	55,200.	10.46	1970
Manchester	1005.17	40,945.	18.06	1966
Mansfield	1067.21	36,706.	20.14	1970
Marlborough	928.59	25,788.	25.78	1964
Meriden	816.08	38,071.	13.70	1965

APPENDIX E, continued

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth Per Pupil 1972-73	School Tax Rate 1972-73 (mills)	Date of Revaluation
Middlebury	$1004.98	$86,302.	7.78	1971
Middlefield	968.69	39,213.	17.34	1972
Middletown	1009.46	55,766.	12.82	1964
Milford	977.43	53,326.	13.05	1969
Monroe	865.85	30,586.	19.41	1968
Montville	854.33	39,534.	14.77	1969
Morris	1099.12	38,712.	19.97	1970
Naugatuck	848.10	36,786.	15.96	1965
New Britain	945.28	33,218.	19.20	1955
New Canaan	1516.11	77,281.	16.02	1970
New Fairfield	857.20	65,815.	9.47	1971
New Hartford	1009.44	35,015.	21.00	1969
New Haven	1316.72	48,845.	17.11	1964
Newington	1169.64	52,524.	16.90	1971
New London	1158.44	45,789.	17.24	1967
New Milford	933.13	66,184.	10.30	1971
Newtown	1032.87	53,297.	14.42	1964
Norfolk	924.84	46,443.	13.69	1969
North Branford	899.09	31,698.	20.21	1969
North Canaan	1171.06	49,788.	17.27	1967
North Haven	1191.76	73,431.	12.44	1971
North Stonington	722.32	25,246.	18.84	1970
Norwalk	1112.75	66,421.	11.78	1972
Norwich	898.70	25,948.	23.42	1964
Old Lyme	1017.16	73,083.	10.29	1970
Old Saybrook	1069.24	70,517.	11.66	1969
Orange	1105.59	63,733.	12.88	1970
Oxford	733.33	45,218.	11.09	1970
Plainfield	816.86	26,431.	22.05	1970
Plainville	980.74	45,072.	15.41	1971
Plymouth	783.24	37,982.	13.88	1972
Pomfret	826.87	34,949.	16.50	1971
Portland	939.18	44,712.	14.64	1972
Preston	855.67	24,773.	24.59	1966
Prospect	778,20	32,337.	15.80	1970
Putnam	775.88	45,789.	10.51	1967
Redding	1137.11	54,712.	16.31	1968
Ridgefield	1081.42	34,693.	23.47	1961
Rocky Hill	1129.68	64,846.	13.14	1969
Roxbury	1363.35	62,826.	16.48	1968
Salem	826.48	52,486.	10.53	1972
Salisbury	1258.18	125,596.	7.42	1970
Scotland	1012.59	21,598.	34.19	1968

APPENDIX E, continued

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth Per Pupil 1972-73	School Tax Rate 1972-73 (mills)	Date of Revaluation
Seymour	$ 726.87	$27,377.	17.06	1965
Sharon	1289.49	64,157.	15 00	1969
Shelton	751.39	50,141.	9.59	1970
Sherman	1077.39	69,399.	12.00	1969
Simsbury	903.74	29,739.	22.18	1964
Somers	823.93	25,630.	21.86	1964
Southbury	1004.98	101,943.	6.58	1970
Southington	821.60	45,939.	12.36	1972
South Windsor	951.97	28,284.	24.22	1964
Sprague	804.48	42,884.	12.10	1970
Stafford	904.18	37,152.	16.37	1971
Stamford	1315.14	96,085.	10.54	1971
Sterling	708.56	17,441.	26.01	1967
Stonington	924.87	35,468.	18.13	1960
Stratford	1092.30	50,674.	15.73	1963
Suffield	977.25	47,768.	13.70	1969
Thomaston	851.51	43,153.	13.39	1969
Thompson	802.91	31,847.	15.92	1970
Tolland	774.63	27,975.	18.58	1971
Torrington	895.14	44,363.	14.17	1967
Trumbull	995.42	55,373.	13.27	1970
Union	741.62	42,354.	10.95	1969
Vernon	932.59	33,852.	19.06	1970
Voluntown	825.54	31,039.	16.81	1970
Wallingford	1022.67	42,746.	17.67	1970
Warren	1099.12	29,393.	26.31	1965
Washington	1363.35	73,596.	14.07	1969
Waterbury	1178.50	40,078.	21.57	1965
Waterford	1022.84	63,093.	11.25	1965
Watertown	873.01	36,138.	17.11	1970
Westbrook	879.16	80,914.	7.81	1971
West Hartford	1443.10	68,100.	17.00	1968
West Haven	1017.62	47,120.	15.30	1969
Weston	1332.79	54,309.	20.05	1967
Westport	1439.50	83,027.	13.52	1969
Wethersfield	1102.43	46,382.	17.50	1965
Willington	891.20	27,828.	22.67	1966
Wilton	1333.33	59,039.	18.00	1969
Winchester	842.59	28,824.	19.88	1964
Windham	892.24	32,948.	17.88	1966
Windsor	1003.36	52,433.	14.01	1969
Windsor Locks	876.55	45,879.	13.94	1969
Wolcott	780.23	22,393.	23.25	1969
Woodbridge	1108.77	73,001.	11.45	1971
Woodbury	1022.80	46,557.	15.42	1964
Woodstock	880.31	43,125.	14.60	1971

APPENDIX F

SELECTED SCHOOL FINANCE STATISTICS FOR CONNECTICUT TOWNS

RANK ORDER*

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth 1972-73	School Tax Rate 1972-73
Andover	62	122	144
Ansonia	125	110	79
Ashford	161	146	91
Avon	35	57	96
Barkhamsted	117	70	44
Beacon Falls	154	89	32
Berlin	77	41	43
Bethany	70	105	139
Bethel	53	100	136
Bethlehem	56	84	87
Bloomfield	14	26	66
Bolton	51	128	161
Bozrah	143	142	102
Branford	79	36	27
Bridgeport	80	109	101
Bridgewater	8	38	110
Bristol	135	129	103
Brookfield	115	119	122
Brooklyn	126	127	112
Burlington	97	121	124
Canaan	22	12	21
Canterbury	167	163	113
Canton	94	108	126
Chaplin	90	168	169
Cheshire	41	93	138
Chester	74	63	68
Clinton	151	80	35
Colchester	102	132	142
Colebrook	30	60	104
Columbia	66	53	63
Cornwall	19	2	1
Coventry	133	147	133
Cromwell	144	92	51
Danbury	33	88	127
Darien	1	31	132
Deep River	43	35	41
Derby	111	106	73
Durham	86	149	157
Eastford	82	156	164
East Granby	92	113	137

* In columns 1 and 2, the towns are ranked from 1 to 169 from the highest expenditure and property wealth to the lowest. In column 3, the towns are ranked from 1 to 169 from the lowest school tax rate to the highest.

APPENDIX F (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth 1972-73	School Tax Rate 1972-73
East Haddam	123	120	117
East Hampton	131	135	119
East Hartford	17	28	57
East Haven	105	123	114
East Lyme	100	77	59
Easton	25	65	123
East Windsor	73	141	162
Ellington	76	137	156
Enfield	159	167	160
Essex	42	14	18
Fairfield	27	52	86
Farmington	29	56	95
Franklin	147	87	36
Glastonbury	87	114	140
Goshen	40	4	3
Granby	108	154	151
Greenwich	6	1	5
Griswold	168	145	65
Groton	72	91	46
Guilford	78	116	146
Haddam	89	5	4
Hamden	18	39	82
Hampton	52	133	155
Hartford	3	48	131
Hartland	122	61	30
Harwinton	96	136	143
Hebron	120	166	167
Kent	46	19	24
Killingly	156	150	115
Killingworth	88	24	19
Lebanon	150	118	80
Ledyard	141	139	106
Lisbon	169	152	62
Litchfield	44	55	72
Lyme	60	9	9
Madison	136	43	14
Manchester	67	90	109
Mansfield	50	103	134
Marlborough	101	159	163
Meriden	146	98	50
Middlebury	69	8	7
Middlefield	85	96	99
Middletown	64	40	37
Milford	83	46	39

APPENDIX F (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth 1972-73	School Tax Rate 1972-73
Monroe	124	138	125
Montville	129	95	64
Morris	39	97	129
Naugatuck	132	102	77
New Britain	93	124	121
New Canaan	2	13	78
New Fairfield	127	27	10
New Hartford	65	111	141
New Haven	12	62	94
Newington	24	49	89
New London	26	73	97
New Milford	98	25	13
Newtown	54	47	58
Norfolk	104	68	48
North Branford	109	131	135
North Canaan	23	59	98
North Haven	20	16	34
North Stonington	165	161	118
Norwalk	32	23	28
Norwich	110	158	153
Old Lyme	61	17	12
Old Saybrook	49	20	26
Orange	36	32	38
Oxford	163	75	22
Plainfield	145	157	148
Plainville	81	76	70
Plymouth	152	99	52
Pomfret	137	112	85
Portland	95	78	61
Preston	128	162	159
Prospect	155	126	75
Putnam	157	74	15
Redding	28	44	81
Ridgefield	47	115	154
Rocky Hill	31	29	40
Roxbury	7	34	84
Salem	138	50	16
Salisbury	16	3	6
Scotland	63	165	168
Seymour	164	155	92
Sharon	15	30	67
Shelton	160	58	11
Sherman	48	21	29
Simsbury	107	140	149
Somers	140	160	147
Southbury	68	6	2

APPENDIX F (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Property Wealth 1972-73	School Tax Rate 1972-73
Southington	142	71	33
South Windsor	91	148	158
Sprague	148	83	31
Stafford	106	101	83
Stamford	13	7	17
Sterling	166	169	165
Stonington	103	107	111
Stratford	45	54	74
Suffield	84	64	49
Thomaston	130	81	45
Thompson	149	130	76
Tolland	158	151	116
Torrington	112	79	56
Trumbull	75	42	42
Union	162	86	20
Vernon	99	117	120
Voluntown	139	134	88
Wallingford	58	85	105
Warren	38	143	166
Washington	9	15	55
Waterbury	21	94	145
Waterford	55	33	23
Watertown	121	104	93
Westbrook	118	11	8
West Hartford	4	22	90
West Haven	59	66	69
Weston	11	45	130
Westport	5	10	47
Wethersfield	37	69	100
Willington	114	153	150
Wilton	10	37	108
Winchester	134	144	128
Windham	113	125	107
Windsor	71	51	54
Windsor Locks	119	72	53
Wolcott	153	164	152
Woodbridge	34	13	25
Woodbury	57	67	71
Woodstock	116	82	60

APPENDIX G

SCHOOL EXPENDITURE AND INTERGOVERNMENTAL AID FOR CONNECTICUT SCHOOLS

Town	Current Operating Expenditures Per Pupil 1972-73	Local Revenue Per Pupil 1973-72	State Aid Per Pupil 1972-73	Federal Aid Per Pupil 1972-73
Andover	$1014.47	$ 720.21	$ 283.06	$ 11.19
Ansonia	865.72	561.74	261.18	42.81
Ashford	751.18	487.60	246.98	16.60
Avon	1106.60	863.87	236.14	6.59
Barkhamsted	879.18	617.89	254.69	6.60
Beacon Falls	778.20	511.08	259.13	8.00
Berlin	993.20	744.86	241.54	6.80
Bethany	1003.92	739.18	259.19	5.56
Bethel	1041.33	762.00	255.71	23.62
Bethlehem	1022.81	717.95	297.68	7.18
Bloomfield	1312.18	985.13	304.96	22.09
Bolton	1056.58	790.06	253.94	12.59
Bozrah	818.37	519.66	256.41	42.30
Branford	982.77	719.86	248.32	14.59
Bridgeport	981.65	620.79	293.83	67.03
Bridgewater	1363.35	1035.18	315.67	12.49
Bristol	835.85	562.15	254.65	19.05
Brookfield	885.90	648.51	231.80	5.59
Brooklyn	859.17	588.78	251.28	19.11
Burlington	938.32	651.21	275.57	11.54
Canaan	1178.23	868.91	299.03	10.29
Canterbury	700.01	435.13	241.47	23.41
Canton	945.15	694.27	241.42	9.46
Chaplin	968.00	626.86	296.58	44.55
Cheshire	1097.77	828.68	255.94	13.15
Chester	996.50	728.11	250.12	18.27
Clinton	795.24	548.91	230.05	16.28
Colchester	926.13	659.87	241.29	24.97
Colebrook	1133.67	875.44	247.66	10.56
Columbia	1006.90	766.48	237.23	3.19
Cornwall	1192.58	874.92	304.21	13.45
Coventry	846.74	574.40	249.41	22.93
Cromwell	818.10	558.47	243.05	16.58
Danbury	1110.53	822.08	266.92	21.54
Darien	1570.47	1283.06	278.44	8.97
Deep River	1094.93	814.74	261.76	18.43
Derby	897.12	562.38	277.44	57.30
Durham	968.69	679.98	274.73	13.99
Eastford	980.52	690.03	289.72	.77
East Granby	949.71	709.59	238.98	1.13

APPENDIX G (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Local Revenue Per Pupil 1972-73	State Aid Per Pupil 1972-73	Federal Aid Per Pupil 1972-73
East Haddam	$ 866.81	$ 627.19	$ 224.10	$ 15.52
East Hampton	850.16	589.01	239.85	21.31
East Hartford	1211.22	930.00	261.84	19.38
East Haven	910.33	619.51	277.86	12.96
East Lyme	929.62	651.77	240.59	37.26
Easton	1164.71	906.85	252.75	5.11
East Windsor	1000.03	749.64	239.02	11.37
Ellington	994.43	729.66	252.85	11.92
Enfield	757.34	499.91	242.26	15.17
Essex	1095.69	805.46	271.15	19.08
Fairfield	1139.65	866.79	265.60	7.25
Farmington	1136.98	863.20	262.67	11.12
Franklin	813.27	532.07	275.88	5.32
Glastonbury	968.52	716.16	245.33	7.02
Goshen	1099.11	773.19	310.42	15.50
Granby	899.54	637.76	251.29	10.48
Greenwich	1428.99	1156.47	262.68	9.84
Griswold	696.47	424.27	238.23	33.97
Groton	1002.06	552.41	253.40	196.25
Guilford	985.97	735.35	242.56	8.05
Haddam	968.22	714.65	242.84	10.72
Hamden	1209.78	919.60	277.47	12.72
Hampton	1043.48	732.65	301.53	9.30
Hartford	1497.05	1068.05	311.93	117.06
Hartland	868.86	596.05	270.46	2.34
Harwinton	938.33	651.21	275.57	11.54
Hebron	874.06	624.16	240.28	9.63
Kent	1091.78	795.07	280.19	16.51
Killingly	776.36	519.71	240.70	15.95
Killingworth	968.22	714.65	242.84	10.72
Lebanon	801.65	546.36	235.14	20.16
Ledyard	823.93	528.56	237.15	58.21
Lisbon	669.94	408.69	246.87	14.38
Litchfield	1092.82	783.90	282.74	26.17
Lyme	1017.16	751.68	237.82	27.66
Madison	835.07	577.44	246.07	11.56
Manchester	1005.17	739.45	249.49	16.23
Mansfield	1067.21	739.36	316.34	11.52
Marlborough	928.59	664.84	254.55	9.21
Meriden	816.08	521.62	265.16	29.29
Middlebury	1004.98	671.23	319.34	14.42
Middlefield	968.69	679.98	274.72	13.99
Middletown	1009.46	715.03	257.17	37.27
Milford	977.43	696.12	261.93	19.38

APPENDIX G (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Local Revenue Per Pupil 1972-73	State Aid Per Pupil 1972-73	Federal Aid Per Pupil 1972-73
Monroe	$ 865.85	$ 593.65	$ 255.64	$ 16.55
Montville	854.33	583.99	237.26	33.09
Morris	1099.12	773.19	310.42	15.50
Naugatuck	848.10	587.08	249.64	11.37
New Britain	945.28	637.94	268.69	38.65
New Canaan	1516.11	1237.85	270.22	8.05
New Fairfield	857.20	623.24	226.92	7.04
New Hartford	1009.44	735.42	258.16	15.86
New Haven	1316.72	835.78	326.50	154.44
Newington	1169.64	887.79	272.54	9.31
New London	1158.44	789.58	292.54	76.33
New Milford	933.13	681.94	239.49	11.71
Newtown	1032.87	768.62	255.31	8.94
Norfolk	924.84	635.81	261.51	27.52
North Branford	899.09	640.47	243.30	15.32
North Canaan	1171.06	859.87	297.74	13.44
North Haven	1191.76	913.18	270.83	7.76
North Stonington	722.32	475.58	225.56	21.18
Norwalk	1112.75	782.65	289.99	40.11
Norwich	898.70	607.79	256.90	34.01
Old Lyme	1017.16	751.68	237.82	27.66
Old Saybrook	1069.24	822.27	229.56	17.40
Orange	1105.59	820.89	275.23	9.47
Oxford	733.33	501.60	219.76	11.97
Plainfield	816.86	582.70	217.11	17.05
Plainville	980.74	694.47	267.06	19.21
Plymouth	783.24	527.01	244.41	11.83
Pomfret	826.87	576.79	232.95	17.14
Portland	939.18	654.47	265.91	18.80
Preston	855.67	609.17	220.12	26.37
Prospect	778.20	511.08	259.13	8.00
Putnam	775.88	481.29	255.65	38.94
Redding	1137.11	892.57	239.84	4.70
Ridgefield	1081.42	814.33	260.81	6.28
Rocky Hill	1129.68	851.81	269.75	8.13
Roxbury	1363.35	1035.18	315.67	12.49
Salem	826.48	552.78	249.87	23.83
Salisbury	1258.18	931.55	313.57	13.06
Scotland	1012.59	738.34	258.55	15.69
Seymour	726.87	467.05	244.85	14.97
Sharon	1289.49	962.42	311.55	15.52
Shelton	751.39	481.04	246.78	23.57
Sherman	1077.39	832.84	234.64	9.91
Simsbury	903.74	659.74	239.09	4.91
Somers	823.93	560.22	249.81	13.90
Southbury	1004.98	671.23	319.34	14.42

APPENDIX G (continued)

Town	Current Operating Expenditures Per Pupil 1972-73	Local Revenue Per Pupil 1972-73	State Aid Per Pupil 1972-73	Federal Aid Per Pupil 1972-73
Southington	$ 821.60	$ 567.89	$ 241.28	$ 12.43
South Windsor	951.97	685.00	261.14	5.82
Sprague	804.48	518.98	257.04	28.45
Stafford	904.18	608.08	269.32	26.78
Stamford	1315.14	1013.12	277.82	24.20
Sterling	708.56	453.61	234.09	20.86
Stonington	924.87	643.08	240.84	40.94
Stratford	1092.30	797.28	264.20	30.83
Suffield	977.25	654.26	267.76	55.23
Thomaston	851.51	577.80	250.60	23.11
Thompson	802.91	506.96	243.46	52.50
Tolland	774.63	519.89	243.44	11.30
Torrington	895.14	628.79	249.49	16.86
Trumbull	995.42	734.59	251.38	9.44
Union	741.62	463.70	275.88	2.04
Vernon	932.59	645.19	269.49	17.91
Voluntown	825.54	521.78	264.77	38.99
Wallingford	1022.67	755.14	246.46	21.07
Warren	1099.12	773.19	310.42	15.50
Washington	1363.35	1035.18	315.67	12.49
Waterbury	1178.50	864.47	267.24	46.79
Waterford	1022.84	709.80	276.23	36.82
Watertown	873.01	618.17	240.88	13.96
Westbrook	879.16	631.72	228.23	19.21
West Hartford	1443.10	1158.01	270.53	14.55
West Haven	1017.62	720.96	263.72	32.94
Weston	1332.79	1088.95	238.69	5.15
Westport	1439.50	1122.62	269.58	47.30
Wethersfield	1102.43	811.49	279.90	11.04
Willington	891.20	631.00	255.95	4.25
Wilton	1333.33	1062.67	262.91	7.75
Winchester	842.59	573.13	246.99	22.47
Windham	892.24	589.05	253.30	49.89
Windsor	1003.36	734.92	256.23	12.20
Windsor Locks	876.55	639.74	223.49	13.32
Wolcott	780.23	520.60	243.13	16.51
Woodbridge	1108.77	835.58	270.04	3.15
Woodbury	1022.80	717.95	297.68	7.18
Woodstock	880.31	629.63	231.57	19.11

GLOSSARY

Introduction

The glossary contains a number of tax, education and statistical terms which are in the report. In addition, the glossary indicates the method of deriving several of the tax and education measures used in the tables and text of the report.

In order to make comparisons of tax and revenue data among towns, adjustments have been made in a number of measures. The purpose of these adjustments is to create a set of comparable numbers and a set of common terms. Standard procedures have been used in making these adjustments and the glossary indicates how these adjustments were made.

GLOSSARY OF TERMS

Assessed Valuation

The assessed valuation is the total value of taxable property in a town. In Connecticut, the total value of taxable property is called the net grand list.

Revaluation

Revaluation means updating assessed valuations of taxable property. We all know that the value of most property rises each year. If a property is assessed at $10,000 in 1964 we would expect it to be worth more than $10,000 in 1974. Revaluation is updating the 1964 assessment to a 1974 value.

Until recently revaluation has not had to occur more than once every decade in Connecticut. In fact, up to 19 years could separate revaluations. Thus assessed valuations have often been out of date. The tax base of towns which have not had recent revaluations appears lower than it would be if a more recent revaluation had occurred.

The lack of more current revaluations clearly creates problems in comparing assessed valuations among towns. We recognize these problems. One of the long standing recommendations for assessment reform in Connecticut has been to have revaluations more often.

But what do we do until all towns revalue more frequently? We could try to update the assessments. We have rejected that option. The process of correcting outdated assessments is complicated and based on shaky assumptions; such updated assessments usually contain distortions and errors which may be worse than those in the original assessments. We have therefore decided to use the officially published assessed valuations for each town, knowing that in some instances the assessments might be somewhat outdated.

Assessment Ratios

The assessed valuation of property in Connecticut, as in most states, is usually less than the market value of the property. In other words, people are able to sell property for a price higher than the assessed valuation. The assessment ratio is the percentage of market value at which property is assessed. The assessment ratio is set by each town.

Adjusted Assessed Valuation

Because Connecticut towns have different assessment ratios, we need to adjust the assessed valuations in order to compare them among towns. The best way to make such an adjustment is to convert the assessed valuations to what they would be if all towns assessed at 100 percent of market value. The mathematical way to make the adjustment is to divide the assessed valuation by the assessment ratio and the result is called the adjusted assessed valuation. The following is an example:

Example:

Consider two towns, A and B. Let us assume that the total taxable property for both towns is $1,000,000.

If town A has an assessment ratio of 75 percent, its assessed valuation will be $750,000.

If town B has an assessment ratio of 50 percent, its assessed valuation will be $500,000.

If we looked just at assessed valuation, town B would appear poorer than town A, when in fact both towns have the same total taxable property. Thus assessed valuations do not allow us to make accurate comparisons between towns.

To compute the adjusted assessed valuation for town A:

$$\text{adjusted assessed valuation} = \frac{\$750,000}{0.75} = \$1,000,000$$

To compute the adjusted assessed valuation for town B:

$$\text{adjusted assessed valuation} = \frac{\$500,000}{0.50} = \$1,000,000$$

Both towns have the same adjusted assessed valuation. That is, both towns have the same total tax base.

We see that it is the adjusted assessed valuation that allows us to make accurate comparisons between towns. We have therefore used adjusted assessed valuations in our analyses.

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Adjusted Assessed Valuation Per Pupil	The adjusted assessed valuation per pupil is the adjusted assessed valuation for a town divided by the town's total ADM (average daily student membership).
Property Wealth Per Pupil	Property wealth per pupil is another term for adjusted assessed valuation per pupil. A town rich in property wealth is simply a town with a high adjusted assessed valuation per pupil. Property wealth per pupil is the term used throughout the text.
Current Operating Expenditures	Current operating expenditures include educational expenditures for the daily operation of the school program. It does not include transportation, capital construction and debt service expenses.
State Aid for Current Operating Expenses	State aid for current operating expenses is the sum of flat grant aid, vocational-agricultural tuition, special education aid, aid to the disadvantaged, aid for tax exempt state property, driver education aid and other small categorical aid programs (which the state includes in a miscellaneous category).
Categorical Programs	Categorical programs refer to state aid which is designated for specific programs. Examples would be transportation aid, special education aid and aid to the disadvantaged. The flat grant is not a categorical program. Flat grants provide general aid which can be used for any purpose.
Town Mill Rate	Mill rate is the term Connecticut towns use to indicate the local property tax rate. The mill rate indicates how many property tax dollars are paid for each $1000 of assessed valuation. For example, a mill rate of 16.35 mills means that a taxpayer pays $16.35 for each $1000 of his total assessed valuation.

Adjusted Town Mill Rate

Just as we needed to adjust assessed valuation in order to make comparisons among towns, we also need to adjust the town mill rate in order to make comparisons among towns. The best way to make such an adjustment is to convert the town mill rates to what they would be if all towns assessed at 100 percent of market value. The mathematical way to make such an adjustment is to multiply the town mill rate by the assessment ratio and the result is the adjusted town mill rate.

Example:

Consider towns A and B again. Remember that the total value of taxable property in each town is $1,000,000. Town A has an assessment ratio of 75 percent and an assessed valuation of $750,000. Town B has an assessment ratio of 50 percent and an assessed valuation of $500,000.

Town mill rates are levied on assessed valuations. If we set the mill rate of Town A at 20 mills, town A would produce $15,000 in tax revenues ($750,000 x 20 mills). If we set the mill rate of town B at 30 mills, town B would also produce $15,000 in tax revenues ($500,000 x 30 mills).

If we looked just at the town mill rates, town B would seem to have a higher tax rate than town A. Yet both towns raise the same tax dollars and both towns have the same total taxable property. Town mill rates do not allow us to make accurate comparisons between towns.

To compute the adjusted town mill rate for town A:

adjusted town mill rate = 20.00 x 0.75 = 15 mills

To compute the adjusted town mill rate for town B:

adjusted town mill rate = 30.00 x 0.50 = 15 mills

Both towns have the same adjusted town mill rate. That is, both towns are taxing themselves at the same level.

We see that it is the adjusted town mill rates that allow us to make accurate comparisons between towns. We have therefore used adjusted town mill rates in our analyses.

School Tax Rate

The school tax rate is a figure we have derived which indicates the part of the adjusted town mill rate which has been used to provide the locally raised funds for current operating expenditures for education.

Since school districts in Connecticut are fiscally dependent on town governments, there is no school tax rate as such. Furthermore, it is very difficult to use revenue and expenditure information from town budgets to determine what part of the adjusted town mill rate was used to support current operating educational expenditures. The amount listed in the town budget for educational expenditures includes many expenditures which are not considered part of current operating expenses -- some of these additional expenditures are educational construction costs and debt service, expenditures for transportation, adult education and non-public education, and expenditures for tuition paying students from other towns. While these expenditures are educational expenditures, they are expenditures which are rarely considered as current operating expenditures and are rarely included in a state aid equalization program.

In spite of difficulties, however, there is a commonly accepted procedure for deriving a school tax rate for current educational operating expenses for dependent school districts. We have used this procedure.

We begin with the total current operating educational expenses of a town. From that figure, we subtract all state and federal education aid. The result is the local funds which support current operating educational expenditures. Then divide that number by the adjusted assessed valuation. The final step is to convert the result to a mill rate which we call the school tax rate.

Example

Wethersfield:

adjusted assessed valuation = $270,177,585

Total current educational operating expenses	=	$ 6,421,626
minus state aid	-	1,630,430
minus federal aid	-	64,297
local funds for current operating expenses		$ 4,726,899

$$\frac{\text{local funds for current operating expenses}}{\text{adjusted assessed valuation}} = \frac{4,726,899}{270,177,585} = 0.01750$$

To convert 0.01750 to a mill rate, we multiply by 1000.

School tax rate = 17.50 mills.

Tax Effort	Tax effort refers to how much a town is willing to tax itself for education. In this report, tax effort is another term for the school tax rate.
ADM	ADM is an acronym for Average Daily student Membership. ADM is the official measure the state uses to represent the number of students in a school district. In October, a count is made of the number of students in a school district; in May another count is taken. ADM is the average of the October and May figures.
Enrollment	Student enrollment in Connecticut is the ADM count.
Per Pupil	In this report, per pupil means per average daily student membership (per ADM). Every time we have indicated a dollar amount per pupil, we have divided the total amount by the town's total ADM. For example, adjusted assessed valuation per pupil was found by dividing the town's total adjusted assessed valuation by the town's total ADM.
Fiscal Neutrality	Fiscal neutrality is a court defined standard in school finance. It is a negative standard which states that current operating educational expenditures per pupil cannot be related to a town's property wealth per pupil. It does not mean that per pupil expenditures must be equal. It simply means that differences can not be related to local school district wealth.
Median	Median is a statistical term which means the middle. For instance, Connecticut has 169 towns. If we rank the towns on some variable, such as adjusted assessed valuation, the town with the median adjusted assessed valuation is the 85th town.
Correlation	Correlation is a statistical term which indicates the relationship between two measures. When two measures are said to be positively correlated, we mean that as one measure increases the other measure also increases. When two measures are said to be negatively correlated, we mean that as one measure increases, the other measure decreases.

Correlation Coefficient

The correlation coefficient is a number which indicates the degree of relationship between two measures. Because of the way a correlation coefficient is calculated, it will always have a value between -1.0 and +1.0. When the correlation coefficient is around +0.6 or +0.7 we say that the two measures have a positive relationship or are positively correlated -- when one measure gets bigger the other gets bigger. When the correlation coefficient is around zero, we say that the two measures do not have much of a relationship. When the correlation coefficient is around -0.6 or -0.7 we say that the two variables have a negative relationship or are negatively correlated -- as one gets bigger the other gets smaller.

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